

**Fourth Quarter 1997
State Sales and Use Tax
Analysis Report
1995**



**John Sharp
Comptroller of Public Accounts**

**Research Division
May 20, 1998**

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

Definitions

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

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

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

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

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

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

METROPOLITAN STATISTICAL AREA INFORMATION

MSA

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

Houston-Galveston-Brazoria CMSA

Counties that make up the MSA

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

MSA Definitions

MSA (Metropolitan Statistical Area)--free-standing metropolitan areas composed of one or more counties.

CMSA (Consolidated Metropolitan Statistical Area)--metropolitan areas with more than 1 million population and made up of two or more PMSAs.

PMSA (Primary Metropolitan Statistical Area)--metropolitan areas inside the CMSAs.

HISTORICAL STATE SALES TAX RATES FOR THE STATE OF TEXAS

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

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County	Reporting Outlets 1997 4th Qtr	Reporting Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Anderson	1,110	1,294	\$ 933,448,843	\$ 1,266,164,906	-26.3%	\$ 1,199,503	\$ 61,534,419
Andrews	503	547	90,196,009	49,692,355	81.5	173,908	21,540,332
Angelina	2,077	2,336	697,052,151	609,881,687	14.3	4,766,522	153,962,350
Aransas	720	852	64,765,637	85,248,892	-24.0	318,820	24,731,462
Archer	278	344	26,206,402	31,266,852	-16.2	47,118	4,910,790
Armstrong	73	86	2,488,344	2,722,257	-8.6	30,625	588,565
Atascosa	802	880	104,045,766	76,432,324	36.1	1,263,913	33,087,342
Austin	921	1,022	305,112,651	210,729,219	44.8	554,271	33,538,620
Bailey	257	282	35,808,299	36,324,953	-1.4	189,665	6,729,927
Bandera	546	624	24,646,398	25,183,501	-2.1	94,891	10,320,418
Bastrop	1,178	1,421	162,874,715	143,804,646	13.3	400,021	42,794,039
Baylor	179	200	33,493,507	18,764,294	78.5	20,002	3,437,124
Bee	617	687	98,307,240	88,101,000	11.6	694,784	36,158,770
Bell	4,809	5,304	1,785,165,000	1,675,160,695	6.6	7,759,861	355,099,659
Bexar	32,395	38,278	11,995,362,215	11,290,504,158	6.2	98,217,290	3,033,883,395
Blanco	334	413	65,658,964	64,581,862	1.7	32,543	10,458,736
Borden	11	11	522,397	49,287	959.9	254	226,559
Bosque	482	583	64,297,287	51,161,177	25.7	235,166	9,343,295
Bowie	2,205	2,464	660,609,188	673,833,923	-2.0	3,352,881	179,042,419
Brazoria	5,661	6,489	1,325,649,072	1,429,749,883	-7.3	5,343,912	292,761,716
Brazos	3,680	4,290	759,866,159	740,865,519	2.6	4,189,852	292,650,358
Brewster	409	446	30,664,624	27,366,200	12.1	213,346	12,768,667
Briscoe	78	83	6,069,982	6,789,241	-10.6	10,899	668,708
Brooks	177	203	15,217,858	16,040,434	-5.1	31,280	7,579,078
Brown	1,134	1,285	178,076,709	164,197,842	8.5	1,610,945	57,335,359
Burleson	456	531	52,512,737	67,814,592	-22.6	141,401	13,133,661
Burnet	1,231	1,373	137,865,863	127,317,947	8.3	2,261,347	55,724,493
Caldwell	704	829	67,461,083	64,528,214	4.5	349,799	20,371,958
Calhoun	644	727	1,245,754,434	1,057,437,489	17.8	455,516	22,961,928
Callahan	467	530	18,991,334	19,207,224	-1.1	274,018	5,500,050
Cameron	6,315	7,280	1,196,103,300	1,174,491,632	1.8	6,023,677	405,427,544
Camp	308	367	39,453,709	34,286,966	15.1	27,556	9,040,999
Carson	213	242	24,155,551	16,803,540	43.8	106,936	2,875,068
Cass	770	844	159,270,045	109,287,075	45.7	390,536	26,033,357
Castro	261	275	42,720,399	36,984,699	15.5	36,073	5,048,711
Chambers	625	745	255,420,663	242,666,730	5.3	685,342	20,507,621
Cherokee	1,123	1,284	311,588,076	224,048,635	39.1	364,606	41,882,029
Childress	235	257	27,718,188	35,301,731	-21.5	47,633	9,164,876
Clay	279	311	27,158,541	25,227,607	7.7	21,133	4,402,590
Cochran	85	113	11,421,562	12,113,337	-5.7	44,821	1,473,312
Coke	113	133	9,648,884	10,517,660	-8.3	27,380	1,480,767
Coleman	310	372	25,163,468	28,195,971	-10.8	130,223	7,933,966
Collin	10,064	12,033	2,774,615,612	2,761,213,945	0.5	21,541,566	998,665,021
Collingsworth	105	121	14,900,041	12,091,728	23.2	30,509	1,874,623
Colorado	754	812	133,550,954	123,645,223	8.0	309,728	24,467,052
Comal	2,689	2,988	893,515,250	1,278,738,257	-30.1	3,282,656	120,441,496
Comanche	433	491	52,333,424	51,923,310	0.8	374,540	12,029,445
Concho	76	97	6,970,904	6,444,309	8.2	72,216	1,639,490
Cooke	1,159	1,314	197,924,364	193,791,267	2.1	504,879	63,120,439
Coryell	935	1,054	128,167,775	106,549,874	20.3	1,344,779	51,032,217
Cottle	80	98	5,134,802	4,472,899	14.8	2,037	915,843
Crane	147	173	17,181,018	16,719,694	2.8	67,010	4,868,958

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County	Reporting Outlets		Gross Sales		Percent	Use Tax	Amount Subject to
	1997 4th Qtr	1996 4th Qtr	1997 4th Qtr	1996 4th Qtr	Change	Purchases	State Sales & Use Tax
Crockett	163	188	\$ 16,483,868	\$ 15,066,793	9.4%	\$ 23,508	\$ 6,186,114
Crosby	170	201	24,111,486	22,583,196	6.8	40,395	2,509,713
Culberson	106	130	14,445,946	14,855,933	-2.8	9,560	3,435,631
Dallam	312	355	90,050,788	105,994,908	-15.0	188,435	11,947,527
Dallas	65,516	79,973	38,819,515,359	37,183,710,931	4.4	290,323,970	8,926,179,580
Dawson	457	511	78,046,324	69,045,531	13.0	172,517	16,438,346
Deaf Smith	553	612	154,012,282	113,400,755	35.8	373,041	16,705,468
Delta	122	139	7,611,463	7,008,361	8.6	12,569	1,390,217
Denton	8,474	10,321	2,520,441,630	1,935,382,536	30.2	8,085,598	690,069,294
De Witt	638	749	76,232,618	81,720,721	-6.7	517,454	17,581,280
Dickens	78	94	13,460,237	11,775,232	14.3	3,635	2,664,959
Dimmit	216	224	26,453,700	32,260,927	-18.0	62,200	8,199,355
Donley	155	178	10,798,132	9,642,404	12.0	113,692	2,373,993
Duval	276	302	25,243,882	19,501,844	29.4	52,819	7,831,290
Eastland	705	791	207,222,942	181,104,888	14.4	325,724	18,239,529
Ector	4,312	4,660	935,912,817	862,955,414	8.5	3,560,250	313,475,809
Edwards	56	67	3,988,452	3,934,641	1.4	82,267	1,736,450
Ellis	2,541	2,933	802,057,772	844,026,277	-5.0	2,607,992	116,892,384
El Paso	14,158	16,301	6,054,824,059	4,471,517,889	35.4	22,911,556	992,898,317
Erath	970	1,044	176,050,272	155,047,582	13.5	389,479	47,840,669
Falls	408	448	53,872,558	57,417,867	-6.2	70,150	10,983,701
Fannin	749	889	126,099,866	152,851,866	-17.5	503,874	21,480,001
Fayette	1,057	1,142	166,270,293	178,455,555	-6.8	641,571	33,617,517
Fisher	110	138	8,962,097	7,832,343	14.4	55,970	1,714,597
Floyd	236	266	34,299,535	33,463,714	2.5	115,728	3,611,767
Foard	60	62	5,050,104	3,905,965	29.3	709	528,874
Fort Bend	6,230	7,255	1,957,217,452	1,613,366,318	21.3	9,626,321	471,496,601
Franklin	232	250	18,369,449	17,282,939	6.3	98,538	6,396,029
Freestone	449	511	47,547,018	55,536,767	-14.4	67,160	11,342,036
Frio	329	377	36,733,826	38,307,076	-4.1	107,633	14,573,489
Gaines	392	444	69,483,952	62,967,657	10.3	227,608	12,185,232
Galveston	6,276	7,147	2,169,077,457	2,452,794,957	-11.6	5,044,232	338,967,513
Garza	299	333	13,684,877	12,884,387	6.2	141,007	6,312,523
Gillespie	1,107	1,206	135,291,974	132,014,003	2.5	529,021	39,746,217
Glasscock	27	36	5,775,538	3,341,992	72.8	6,924	446,383
Goliad	183	222	12,905,943	10,736,576	20.2	23,288	3,359,227
Gonzales	508	562	113,910,779	118,975,277	-4.3	494,347	16,849,599
Gray	917	996	131,117,578	130,124,492	0.8	834,508	55,602,934
Grayson	3,430	4,025	681,172,849	744,631,519	-8.5	5,257,042	196,125,221
Gregg	4,493	5,106	1,269,413,518	1,200,985,665	5.7	8,955,816	378,943,148
Grimes	615	708	165,736,917	130,534,882	27.0	230,829	24,393,552
Guadalupe	1,858	2,125	398,664,470	325,374,315	22.5	2,589,273	93,074,416
Hale	1,068	1,177	555,890,156	1,146,034,371	-51.5	1,101,180	42,822,351
Hall	140	153	10,753,880	16,307,432	-34.1	28,768	2,182,982
Hamilton	300	339	71,068,037	81,722,115	-13.0	162,635	7,880,224
Hansford	218	228	63,242,729	57,230,631	10.5	250,435	5,318,631
Hardeman	162	187	8,961,184	9,594,645	-6.6	522,865	3,736,674
Hardin	1,212	1,446	187,221,378	163,718,928	14.4	444,675	43,440,461
Harris	88,122	105,838	47,874,363,967	48,265,510,964	-0.8	195,753,093	8,716,684,973
Harrison	1,494	1,670	513,806,741	433,845,344	18.4	1,628,951	76,225,225
Hartley	75	86	7,530,070	8,083,558	-6.8	20,882	1,179,297
Haskell	254	292	20,682,926	20,747,212	-0.3	105,237	4,598,915

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County	Reporting Outlets		Gross Sales		Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 4th Qtr	1996 4th Qtr	1997 4th Qtr	1996 4th Qtr				
Hays	2,552	2,915	\$ 441,381,123	\$ 411,637,416	7.2%	\$ 3,212,037	\$ 175,013,739	
Hemphill	185	207	14,388,837	16,688,750	-13.8	300,831	5,586,358	
Henderson	1,919	2,202	199,248,680	236,668,972	-15.8	12,906,083	91,200,469	
Hidalgo	9,455	11,018	2,473,868,548	2,262,580,713	9.3	9,550,693	647,738,121	
Hill	990	1,115	122,333,508	127,677,791	-4.2	814,473	52,181,618	
Hockley	690	782	81,737,708	204,209,457	-60.0	653,790	29,743,983	
Hood	1,268	1,485	107,692,971	99,262,005	8.5	814,509	50,287,802	
Hopkins	938	1,081	307,546,131	305,808,836	0.6	1,234,214	52,298,913	
Houston	509	584	113,645,434	122,072,529	-6.9	354,169	20,417,980	
Howard	919	1,030	180,606,721	149,029,831	21.2	860,582	45,842,875	
Hudspeth	79	78	3,050,159	3,268,625	-6.7	5,409	870,147	
Hunt	1,847	2,218	548,274,239	557,319,615	-1.6	1,297,465	87,088,656	
Hutchinson	847	914	151,251,845	149,528,618	1.2	1,493,798	34,623,141	
Irion	77	89	2,862,453	3,046,858	-6.1	16,336	782,186	
Jack	276	318	15,920,817	17,861,232	-10.9	30,977	5,680,018	
Jackson	407	452	47,983,117	112,337,603	-57.3	449,436	16,228,044	
Jasper	981	1,098	633,030,425	277,772,324	127.9	1,706,868	52,390,094	
Jeff Davis	104	109	3,610,911	2,887,166	25.1	1,324	1,559,949	
Jefferson	7,028	8,373	2,779,635,056	2,294,732,484	21.1	8,754,342	562,211,780	
Jim Hogg	117	136	15,992,997	16,814,740	-4.9	20,904	6,890,467	
Jim Wells	1,014	1,147	147,440,708	144,743,415	1.9	543,674	64,350,103	
Johnson	2,857	3,388	552,462,300	533,016,104	3.6	2,671,132	135,073,444	
Jones	438	521	70,844,468	74,422,424	-4.8	201,443	22,656,733	
Karnes	319	374	32,728,771	33,587,200	-2.6	130,744	10,213,835	
Kaufman	1,983	2,280	404,966,214	353,853,001	14.4	1,142,350	90,949,897	
Kendall	1,010	1,169	135,956,545	112,302,703	21.1	435,900	31,275,470	
Kenedy	9	7	250,567	188,737	32.8	0	21,661	
Kent	29	32	3,662,955	3,549,440	3.2	481	203,848	
Kerr	1,513	1,752	216,532,745	195,714,956	10.6	641,465	82,903,786	
Kimble	194	216	32,996,392	36,016,066	-8.4	218,396	5,521,291	
King	16	19	449,128	453,073	-0.9	481	180,341	
Kinney	78	93	5,941,638	6,033,953	-1.5	76,828	1,702,606	
Kleberg	676	722	91,040,214	84,519,079	7.7	341,454	40,466,017	
Knox	169	187	24,191,626	16,138,326	49.9	68,544	3,325,033	
Lamar	1,343	1,502	248,890,658	257,526,766	-3.4	772,599	80,512,323	
Lamb	439	505	94,775,412	79,707,535	18.9	419,903	9,116,059	
Lampasas	468	543	78,464,235	68,008,315	15.4	318,756	12,922,440	
La Salle	154	169	11,042,122	11,174,530	-1.2	674,237	4,103,823	
Lavaca	693	760	116,329,086	99,724,177	16.7	609,592	19,670,639	
Lee	516	546	99,807,668	97,384,193	2.5	256,332	23,438,477	
Leon	479	519	128,820,243	121,920,572	5.7	76,836	12,053,088	
Liberty	1,402	1,654	263,802,523	442,386,223	-40.4	1,399,875	68,288,791	
Limestone	577	636	94,942,647	91,151,682	4.2	168,067	23,304,556	
Lipscomb	123	142	18,008,914	22,644,393	-20.5	27,126	1,532,328	
Live Oak	354	416	28,661,676	29,743,875	-3.6	34,911	8,982,564	
Llano	639	720	49,784,501	50,917,429	-2.2	85,080	13,593,225	
Loving	5	4	14,375	11,576	24.2	0	11,091	
Lubbock	7,907	8,967	2,265,979,577	2,170,960,464	4.4	9,707,457	562,036,635	
Lynn	148	172	28,598,821	30,574,247	-6.5	476,012	4,192,599	
Madison	260	306	33,795,816	40,252,378	-16.0	68,798	9,384,719	
Marion	339	399	51,785,972	74,927,792	-30.9	34,643	7,547,226	
Martin	150	155	32,066,798	24,419,377	31.3	22,661	5,197,457	

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	1997 4th Qtr	1996 4th Qtr	1997 4th Qtr	1996 4th Qtr			
Mason	184	188	\$ 11,736,653	\$ 12,886,496	-8.9%	\$ 12,882	\$ 2,490,840
Matagorda	1,014	1,164	163,323,375	166,139,622	-1.7	147,704	41,611,495
Maverick	759	881	106,558,856	113,854,750	-6.4	424,808	49,217,671
McCulloch	298	317	50,708,625	45,805,403	10.7	34,384	11,766,432
McLennan	6,076	6,872	1,846,968,818	2,093,155,468	-11.8	8,938,293	399,087,921
McMullen	27	33	2,565,210	2,407,176	6.6	45,626	409,547
Medina	849	955	100,820,091	96,402,580	4.6	2,546,855	24,037,556
Menard	89	108	6,905,049	7,429,200	-7.1	6,780	1,431,181
Midland	4,495	4,864	1,342,572,765	1,259,636,738	6.6	5,325,598	362,918,649
Milam	674	780	78,501,515	72,917,242	7.7	617,627	17,993,161
Mills	156	188	17,352,918	25,278,581	-31.4	8,610	4,093,876
Mitchell	289	322	31,532,240	29,838,053	5.7	16,360	6,635,629
Montague	749	874	78,186,554	63,835,374	22.5	207,659	17,632,551
Montgomery	6,566	7,659	2,206,477,409	2,257,484,194	-2.3	9,101,137	551,036,979
Moore	550	621	86,930,742	87,789,428	-1.0	466,507	23,792,360
Morris	344	406	204,337,761	211,759,221	-3.5	497,680	13,689,919
Motley	76	79	5,162,161	6,752,735	-23.6	4,286	926,641
Nacogdoches	1,546	1,788	300,352,770	404,490,005	-25.7	1,293,345	83,373,340
Navarro	1,263	1,391	417,890,884	352,522,079	18.5	2,032,434	58,288,336
Newton	252	296	27,283,020	32,582,565	-16.3	68,375	4,560,888
Nolan	545	632	98,563,883	163,661,196	-39.8	942,069	31,212,620
Nueces	8,917	10,271	2,906,373,367	2,756,533,745	5.4	11,093,032	750,961,411
Ochiltree	368	422	47,967,513	49,123,941	-2.4	208,842	16,263,655
Oldham	66	90	5,119,645	5,463,374	-6.3	163,071	1,071,749
Orange	2,036	2,511	327,661,112	300,396,239	9.1	1,839,286	93,831,587
Palo Pinto	899	1,014	184,413,821	183,146,972	0.7	319,307	45,666,454
Panola	581	646	65,745,417	60,090,001	9.4	491,117	20,860,463
Parker	2,078	2,575	393,299,659	391,215,171	0.5	3,294,427	84,865,119
Parmer	254	283	61,455,102	36,674,601	67.6	52,065	3,678,625
Pecos	446	495	52,933,351	50,961,917	3.9	154,415	17,476,757
Polk	1,015	1,141	144,920,434	136,151,574	6.4	371,608	47,177,706
Potter	4,433	4,917	1,148,916,137	1,192,952,748	-3.7	7,699,065	412,774,327
Presidio	193	223	10,436,873	9,526,692	9.6	81,517	4,183,856
Rains	209	248	19,874,950	21,221,140	-6.3	26,956	5,685,233
Randall	2,609	3,036	492,465,591	466,908,038	5.5	1,408,098	93,145,027
Reagan	141	154	14,657,331	13,063,361	12.2	102,598	7,594,740
Real	118	144	4,327,494	4,065,507	6.4	11,613	1,219,218
Red River	314	372	103,507,231	57,841,655	78.9	120,146	7,561,474
Reeves	350	394	32,749,988	31,405,154	4.3	195,876	11,938,756
Refugio	256	304	22,422,370	21,424,925	4.7	86,250	8,303,063
Roberts	34	37	1,399,267	1,862,207	-24.9	2,104	274,394
Robertson	406	451	58,648,067	60,339,631	-2.8	569,344	8,270,502
Rockwall	1,140	1,323	150,070,314	149,455,393	0.4	732,095	62,419,589
Runnels	377	431	89,215,105	78,406,133	13.8	241,638	12,925,264
Rusk	1,064	1,189	147,340,464	170,326,300	-13.5	688,284	42,221,068
Sabine	291	357	66,915,883	48,944,080	36.7	181,330	6,706,996
San Augustine	191	220	33,297,539	32,272,543	3.2	52,903	6,293,149
San Jacinto	343	409	18,057,385	16,323,768	10.6	74,496	5,906,699
San Patricio	1,349	1,626	238,340,007	168,254,515	41.7	588,059	48,046,233
San Saba	189	213	16,700,022	15,158,855	10.2	23,225	4,026,672
Schleicher	101	105	9,595,691	9,218,812	4.1	8,318	2,400,376
Scurry	569	627	77,077,977	79,467,442	-3.0	492,658	28,271,903

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 4th Qtr	1996 4th Qtr	1997 4th Qtr	1996 4th Qtr			
Shackelford	149	165	\$ 12,368,912	\$ 6,091,594	103.0%	\$ 10,427	\$ 2,918,093
Shelby	644	712	140,608,039	133,165,633	5.6	640,379	25,324,546
Sherman	97	101	6,616,133	10,187,355	-35.1	126,549	1,545,544
Smith	5,709	6,691	1,134,991,945	1,162,812,358	-2.4	9,589,813	419,874,750
Somervell	223	251	14,648,129	13,172,242	11.2	59,278	5,736,887
Starr	660	756	69,715,598	104,259,252	-33.1	175,365	31,060,690
Stephens	422	474	38,994,612	41,654,632	-6.4	84,573	12,399,240
Sterling	62	70	4,476,513	3,811,454	17.4	7,806	1,425,478
Stonewall	94	116	4,051,787	4,541,199	-10.8	3,994	2,071,519
Sutton	191	216	21,215,732	19,530,187	8.6	227,755	7,948,784
Swisher	261	292	33,590,588	33,893,459	-0.9	50,303	5,215,400
Tarrant	38,409	46,385	14,658,697,085	12,526,748,887	17.0	124,110,783	3,465,427,895
Taylor	4,378	5,000	908,945,972	884,445,218	2.8	4,549,977	282,835,196
Terrell	53	59	1,432,267	1,675,942	-14.5	3,799	578,073
Terry	332	402	50,675,397	63,703,765	-20.5	78,193	12,115,283
Throckmorton	95	100	3,144,648	3,069,534	2.4	5,445	1,026,736
Titus	761	887	339,289,574	295,815,869	14.7	337,179	50,860,798
Tom Green	3,398	3,722	598,700,425	560,458,252	6.8	5,068,308	201,470,856
Travis	23,543	27,967	7,333,996,041	6,361,163,336	15.3	100,598,466	2,297,239,010
Trinity	344	432	54,225,474	49,765,616	9.0	55,301	8,655,807
Tyler	402	492	34,557,576	37,446,813	-7.7	150,012	11,862,231
Upshur	778	947	86,458,731	198,991,059	-56.6	265,899	25,285,946
Upton	138	157	37,205,951	8,759,608	324.7	89,065	3,673,765
Uvalde	702	802	108,175,313	97,882,888	10.5	361,291	32,359,108
Val Verde	934	1,068	114,705,362	154,141,461	-25.6	326,907	49,948,006
Van Zandt	2,001	2,450	112,412,431	115,808,462	-2.9	570,807	39,122,435
Victoria	2,623	3,028	656,246,516	597,280,643	9.9	3,476,275	204,841,999
Walker	1,153	1,309	259,335,462	197,564,447	31.3	590,617	64,991,740
Waller	675	785	210,370,310	198,397,385	6.0	920,918	25,154,832
Ward	396	448	38,503,666	57,136,156	-32.6	143,819	16,348,522
Washington	1,153	1,278	242,551,241	220,311,719	10.1	1,355,531	50,899,597
Webb	3,746	4,269	1,084,128,262	1,043,181,747	3.9	10,191,658	304,495,455
Wharton	1,300	1,450	333,810,992	255,994,702	30.4	628,297	50,954,870
Wheeler	216	233	17,958,821	18,936,238	-5.2	138,137	4,504,905
Wichita	4,180	4,761	905,526,376	674,853,921	34.2	3,860,392	244,942,062
Wilbarger	499	555	88,205,150	79,504,085	10.9	426,758	14,976,090
Willacy	293	336	25,436,007	29,210,990	-12.9	257,898	9,169,567
Williamson	4,980	5,826	1,414,110,471	1,084,282,481	30.4	10,758,270	410,941,267
Wilson	561	672	51,287,522	52,321,445	-2.0	207,882	14,311,787
Winkler	268	281	41,611,094	38,786,899	7.3	115,290	11,655,410
Wise	1,090	1,284	201,926,631	178,943,470	12.8	2,065,318	54,056,408
Wood	1,263	1,433	140,168,349	167,396,080	-16.3	513,145	38,952,610
Yoakum	283	339	36,988,876	52,145,523	-29.1	191,650	9,450,770
Young	883	991	78,815,970	75,574,046	4.3	906,997	25,511,454
Zapata	250	287	21,181,214	19,627,043	7.9	57,168	8,388,223
Zavala	171	191	29,080,878	40,732,416	-28.6	61,956	3,285,894
In-State Total	540,595	634,597	\$193,874,327,989	\$185,232,738,374	4.7%	\$1,149,799,549	\$43,894,999,496

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State or Country	Reporting Outlets 1997 4th Qtr	Reporting Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Alabama	169	196	\$ 110,899,549	\$ 69,041,149	60.6%	\$ 831,880	\$ 21,528,711
Alaska	*	8	*	55	*	*	*
Arizona	290	359	230,376,950	651,106,564	-64.6	245,326	63,359,623
Arkansas	369	464	345,591,728	290,183,411	19.1	7,095,190	36,901,430
California	1,776	2,057	5,960,927,604	5,970,466,483	-0.2	91,556,725	521,945,338
Colorado	491	576	473,798,022	349,659,997	35.5	15,417,664	92,251,279
Connecticut	256	331	3,675,129,726	3,575,350,602	2.8	81,553,321	227,577,965
Delaware	50	47	284,584,448	743,591,742	-61.7	75,223,599	76,354,164
Florida	536	627	772,436,120	608,045,710	27.0	2,201,938	147,757,322
Georgia	575	674	855,379,930	504,327,452	69.6	2,864,159	245,394,087
Hawaii	4	8	7,938,377	1,171,283	577.8	0	304,505
Idaho	33	35	223,571,810	142,946,429	56.4	347,999	17,317,370
Illinois	837	903	1,810,479,123	1,913,033,103	-5.4	15,925,058	245,593,526
Indiana	211	238	383,161,976	336,979,405	13.7	7,196,354	62,600,429
Iowa	163	188	142,178,671	113,284,145	25.5	372,211	29,366,459
Kansas	321	369	138,298,354	118,636,583	16.6	27,570,036	50,175,334
Kentucky	125	136	201,586,576	407,345,184	-50.5	841,880	12,749,328
Louisiana	879	1,043	466,555,383	484,582,155	-3.7	14,712,166	60,056,778
Maine	15	16	14,911,731	7,262,000	105.3	147,871	2,432,340
Maryland	176	200	148,337,717	92,761,373	59.9	7,574,698	29,393,918
Massachusetts	483	573	805,331,073	855,339,752	-5.8	43,184,420	159,207,046
Michigan	318	345	733,337,131	1,372,666,259	-46.6	82,267,423	159,212,938
Minnesota	449	485	1,088,634,169	770,489,468	41.3	9,017,501	178,485,146
Mississippi	114	159	187,776,102	226,076,119	-16.9	1,149,524	62,597,480
Missouri	540	596	1,716,547,251	2,018,079,024	-14.9	58,952,343	229,292,035
Montana	24	22	30,594,677	22,141,339	38.2	8	878,792
Nebraska	137	151	170,307,959	122,231,831	39.3	8,853,142	36,094,075
Nevada	55	61	9,444,040	7,501,874	25.9	15,027	4,003,563
New Hampshire	47	58	41,404,180	42,638,558	-2.9	8,680	12,277,565
New Jersey	583	630	4,056,928,040	3,662,948,805	10.8	40,371,832	865,088,398
New Mexico	578	719	131,628,769	108,123,864	21.7	444,328	17,426,944
New York	711	751	1,918,238,318	2,566,225,826	-25.3	3,914,634	276,344,777
North Carolina	296	356	376,461,716	393,443,730	-4.3	2,302,399	41,670,168
North Dakota	14	15	2,434,990	2,221,478	9.6	52,398	756,137
Ohio	615	679	2,351,567,950	1,808,919,474	30.0	63,077,746	251,692,472
Oklahoma	1,020	1,244	1,277,989,275	1,877,951,662	-31.9	219,647,925	281,433,963
Oregon	150	183	173,879,060	149,884,654	16.0	664,703	15,634,134
Pennsylvania	532	557	1,968,816,729	1,405,309,805	40.1	76,698,963	190,523,058
Rhode Island	31	35	113,945,735	100,998,592	12.8	137,434	7,025,812
South Carolina	116	135	293,346,761	235,893,803	24.4	5,133,387	20,265,642
South Dakota	27	28	96,137,768	79,075,236	21.6	433,989	39,020,701
Tennessee	323	355	392,705,806	505,519,894	-22.3	20,675,098	116,595,222
Utah	139	156	100,225,063	123,199,094	-18.6	7,492,951	32,130,569
Vermont	20	21	222,883,669	12,611,321	1667.3	23,272	1,024,144
Virginia	270	301	339,160,914	287,820,570	17.8	16,895,185	68,813,409
Washington	229	237	302,400,961	191,446,061	58.0	7,273,514	53,447,051
Washington, DC	26	32	254,404,701	247,614,546	2.7	91,547,965	343,529,674
West Virginia	19	19	17,667,878	13,255,072	33.3	298,521	4,210,749
Wisconsin	313	335	631,595,826	522,840,689	20.8	6,802,489	49,413,495
Wyoming	15	24	11,419,394	6,446,690	77.1	8	5,742,982
Canada	8	22	978,926	582,841	68.0	0	265,955
Mexico	*	5	*	417,847	*	*	*

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State or Country	Reporting Outlets 1997 4th Qtr	Reporting Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Other	5 -----	120 -----	\$ 5,710,289 -----	\$ 14,159,396 -----	-59.7% -----	\$ 0 -----	\$ 4,603,289 -----
Out-of-State Total	15,485 =====	17,884 =====	\$ 36,070,254,776 =====	\$ 36,133,849,999 =====	-0.2% =====	\$1,119,014,884 =====	\$ 5,471,777,584 =====
 Total	 556,080	 652,481	 \$229,944,582,765	 \$221,366,588,373	 3.9%	 \$2,268,814,433	 \$49,366,777,080

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

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County	Reporting Outlets		Gross Sales		Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 4th Qtr	1996 4th Qtr	1997 4th Qtr	1996 4th Qtr				
Anderson	664	767	\$ 864,073,418	\$ 1,099,129,312	-21.4%	\$ 703,909	\$ 44,457,497	
Andrews	242	265	56,127,688	19,454,956	188.5	31,949	9,917,609	
Angelina	1,138	1,309	241,785,121	233,325,708	3.6	797,104	104,075,194	
Aransas	431	493	40,152,848	51,402,614	-21.9	110,473	20,694,944	
Archer	140	178	10,196,642	9,442,861	8.0	13,751	3,521,796	
Armstrong	44	51	1,129,307	1,075,325	5.0	1,330	479,785	
Atascosa	483	508	47,647,063	44,688,163	6.6	97,059	21,839,087	
Austin	522	573	57,844,466	55,918,897	3.4	209,778	26,002,765	
Bailey	147	156	22,060,569	21,591,175	2.2	145,323	4,499,396	
Bandera	335	368	16,627,600	17,350,282	-4.2	46,831	7,063,639	
Bastrop	731	873	117,933,824	96,689,918	22.0	287,275	36,544,567	
Baylor	107	121	8,152,328	8,038,983	1.4	9,890	2,423,720	
Bee	370	412	40,457,785	37,744,424	7.2	181,825	22,395,146	
Bell	2,775	3,076	868,048,484	842,999,961	3.0	1,631,223	256,303,945	
Bexar	18,169	21,671	3,981,614,454	3,826,602,344	4.1	23,688,567	1,976,385,399	
Blanco	197	241	9,099,291	14,988,917	-39.3	6,608	3,925,897	
Borden	6	7	46,879	37,958	23.5	254	41,922	
Bosque	285	345	16,501,500	18,070,812	-8.7	19,380	7,334,847	
Bowie	1,303	1,456	260,841,425	259,537,388	0.5	1,283,821	138,604,393	
Brazoria	3,198	3,711	453,200,724	442,867,966	2.3	1,163,689	222,795,354	
Brazos	1,931	2,234	398,849,149	376,098,658	6.0	1,745,139	218,090,814	
Brewster	240	266	20,068,021	18,664,463	7.5	49,430	10,134,914	
Briscoe	41	43	2,262,794	3,266,170	-30.7	8,206	510,865	
Brooks	120	132	12,397,497	12,581,624	-1.5	31,010	6,803,547	
Brown	641	725	92,817,517	83,429,888	11.3	390,817	46,244,563	
Burleson	252	290	21,911,697	22,868,115	-4.2	83,058	9,349,668	
Burnet	684	748	78,204,294	73,587,375	6.3	415,402	40,499,568	
Caldwell	423	499	43,230,867	41,338,193	4.6	299,642	16,346,856	
Calhoun	355	419	35,074,542	36,510,446	-3.9	116,717	17,005,872	
Callahan	275	315	9,161,822	9,902,012	-7.5	179,370	3,887,839	
Cameron	3,819	4,412	583,290,113	567,667,873	2.8	2,211,349	301,282,664	
Camp	205	241	16,967,064	19,730,457	-14.0	8,596	7,963,606	
Carson	121	129	8,073,225	6,932,310	16.5	93,562	1,915,020	
Cass	491	539	94,327,685	54,235,368	73.9	275,086	20,904,590	
Castro	151	158	22,465,516	23,381,521	-3.9	10,593	3,849,812	
Chambers	391	489	161,745,369	176,002,166	-8.1	47,947	12,815,325	
Cherokee	674	762	88,188,071	85,595,260	3.0	119,943	32,296,185	
Childress	143	160	17,729,110	24,854,322	-28.7	34,220	8,122,142	
Clay	168	181	14,167,606	13,087,649	8.3	8,221	3,389,298	
Cochran	59	75	9,398,372	8,767,739	7.2	36,222	1,288,931	
Coke	71	83	6,611,536	7,504,434	-11.9	4,041	1,205,278	
Coleman	180	210	14,832,478	16,721,048	-11.3	120,569	5,606,451	
Collin	5,511	6,624	1,317,022,300	1,180,235,763	11.6	4,919,141	694,549,164	
Collingsworth	57	67	3,402,343	3,689,264	-7.8	24,950	1,298,403	
Colorado	430	457	61,153,293	50,327,315	21.5	166,383	16,753,500	
Comal	1,492	1,660	529,055,813	986,523,595	-46.4	883,213	85,518,308	
Comanche	261	292	28,508,712	27,883,089	2.2	20,919	8,425,301	
Concho	47	56	5,054,390	4,690,457	7.8	1,275	1,217,581	
Cooke	671	775	98,266,288	103,030,959	-4.6	119,824	47,279,393	
Coryell	537	594	74,572,741	65,316,061	14.2	177,628	37,023,984	
Cottle	55	68	3,217,791	3,120,547	3.1	2,029	669,716	
Crane	70	87	6,754,714	6,611,316	2.2	859	2,509,233	

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	1997 4th Qtr	1996 4th Qtr	1997 4th Qtr	1996 4th Qtr			
Crockett	95	112	\$ 8,432,039	\$ 7,765,498	8.6%	\$ 19,821	\$ 4,091,299
Crosby	106	124	16,554,996	14,991,789	10.4	25,820	2,161,581
Culberson	69	83	9,741,806	9,551,207	2.0	4,786	3,034,163
Dallam	157	185	18,810,300	37,513,167	-49.9	104,680	7,456,231
Dallas	32,861	40,632	10,435,942,370	10,407,339,800	0.3	53,661,823	3,971,117,526
Dawson	253	290	48,132,435	37,295,852	29.1	27,906	11,927,854
Deaf Smith	304	334	42,452,599	39,281,155	8.1	69,999	11,203,727
Delta	78	90	4,689,612	3,924,029	19.5	11,444	943,897
Denton	4,587	5,625	1,174,269,875	885,002,708	32.7	3,398,375	514,188,013
De Witt	363	436	32,316,524	30,347,579	6.5	119,768	12,460,009
Dickens	50	55	2,719,987	2,564,542	6.1	3,420	1,181,590
Dimmit	119	134	11,923,254	11,408,880	4.5	37,685	6,726,260
Donley	98	106	6,410,395	5,947,060	7.8	51,947	1,714,727
Duval	187	197	9,565,980	7,724,429	23.8	50,740	4,890,230
Eastland	386	417	47,590,059	43,783,715	8.7	206,676	13,756,764
Ector	2,128	2,298	369,202,991	338,735,655	9.0	1,153,133	182,507,252
Edwards	28	33	2,948,600	2,776,689	6.2	5,822	1,108,233
Ellis	1,320	1,538	183,466,957	163,224,549	12.4	671,698	78,936,906
El Paso	8,600	9,921	1,510,455,339	1,490,081,100	1.4	7,441,828	725,292,793
Erath	523	553	80,484,416	79,834,285	0.8	102,149	37,372,783
Falls	259	277	21,622,240	21,417,073	1.0	47,659	7,864,026
Fannin	438	513	44,768,635	58,180,849	-23.1	194,798	16,448,614
Fayette	594	641	72,019,665	68,555,106	5.1	199,255	23,476,057
Fisher	59	75	3,144,504	2,757,558	14.0	36,558	1,226,907
Floyd	128	143	13,070,673	14,796,257	-11.7	8,388	2,380,385
Foard	29	31	1,568,242	1,547,203	1.4	563	419,632
Fort Bend	3,237	3,785	672,013,360	603,997,973	11.3	2,809,916	323,751,956
Franklin	144	163	18,822,029	12,963,976	6.6	84,690	5,217,210
Freestone	280	305	29,480,390	26,223,439	12.4	27,600	8,880,109
Frio	182	215	17,743,722	18,136,519	-2.2	98,530	8,522,541
Gaines	227	249	22,942,470	20,224,291	13.4	165,344	8,567,041
Galveston	3,707	4,185	470,474,133	452,665,549	3.9	1,907,842	247,267,109
Garza	226	246	8,035,969	7,701,616	4.3	136,693	4,066,047
Gillespie	645	696	59,993,129	60,326,029	-0.6	275,162	31,191,213
Glasscock	13	22	699,948	805,506	-13.1	5,693	252,411
Goliad	114	141	9,416,087	7,894,605	19.3	5,427	2,529,027
Gonzales	291	321	28,584,366	31,407,450	-9.0	117,364	11,867,996
Gray	493	534	72,024,852	68,769,900	4.7	334,513	36,977,708
Grayson	1,918	2,254	308,338,119	303,526,812	1.6	1,262,990	148,595,208
Gregg	2,464	2,739	462,421,568	463,681,390	-0.3	1,545,872	246,101,136
Grimes	371	426	90,836,238	59,066,084	53.8	53,467	15,812,847
Guadalupe	1,013	1,154	117,313,553	105,107,516	11.6	1,221,496	68,262,898
Hale	607	672	399,541,955	1,051,305,312	-62.0	558,287	34,399,377
Hall	83	90	6,250,338	8,631,281	-27.6	8,407	1,735,396
Hamilton	162	196	13,901,967	14,096,783	-1.4	33,512	4,760,277
Hansford	116	122	11,257,429	9,749,619	15.5	213,661	3,644,991
Hardeman	98	112	5,201,026	5,619,291	-7.4	449,786	3,014,899
Hardin	721	860	90,080,724	87,599,110	2.8	167,485	34,407,577
Harris	46,439	55,762	12,823,062,753	11,598,896,316	10.6	54,466,075	5,282,005,660
Harrison	805	891	116,432,529	112,505,623	3.5	172,258	45,031,987
Hartley	44	52	2,848,049	5,613,010	-49.3	4,553	851,165
Haskell	163	188	14,323,031	14,070,988	1.8	98,171	3,692,430

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	1997 4th Qtr	1996 4th Qtr	1997 4th Qtr	1996 4th Qtr			
Hays	1,468	1,713	\$ 219,507,846	\$ 196,764,941	11.6%	\$ 2,528,696	\$ 139,202,551
Hemphill	87	101	5,246,601	5,175,848	1.4	110,046	2,711,588
Henderson	1,262	1,440	141,367,026	143,592,180	-1.5	493,678	62,969,536
Hidalgo	5,851	6,741	1,057,568,933	1,010,628,148	4.6	4,429,464	524,099,421
Hill	641	708	81,091,491	81,278,816	-0.2	559,597	44,895,021
Hockley	355	396	42,660,385	47,031,835	-9.3	319,666	18,324,560
Hood	793	947	74,533,495	65,807,415	13.3	216,879	40,748,704
Hopkins	550	632	113,575,351	110,519,910	2.8	263,694	39,098,210
Houston	286	321	32,209,801	32,719,883	-1.6	311,642	13,180,484
Howard	483	550	66,818,908	69,813,583	-4.3	155,076	32,992,359
Hudspeth	60	58	2,336,938	2,553,707	-8.5	4,211	657,987
Hunt	1,137	1,384	148,161,009	142,448,361	4.0	855,958	71,029,980
Hutchinson	467	494	47,071,673	45,010,096	4.6	132,816	22,950,128
Irion	38	43	836,947	940,980	-11.1	3,046	462,172
Jack	137	159	7,277,045	7,074,341	2.9	10,518	3,646,712
Jackson	218	256	31,462,649	93,262,190	-66.3	192,358	10,741,697
Jasper	578	647	87,030,100	91,982,151	-5.4	1,102,227	39,568,703
Jeff Davis	60	67	2,031,132	2,087,514	-2.7	1,323	1,098,137
Jefferson	3,911	4,796	690,620,658	636,228,607	8.5	2,848,232	397,183,826
Jim Hogg	83	96	12,429,400	10,409,834	19.4	20,010	5,523,231
Jim Wells	565	642	67,333,337	63,365,609	6.3	204,195	38,614,437
Johnson	1,490	1,784	204,106,437	192,563,278	6.0	947,543	102,742,941
Jones	234	290	36,294,448	42,687,814	-15.0	63,664	18,731,126
Karnes	177	208	19,014,549	18,027,217	5.5	94,753	7,748,139
Kaufman	1,220	1,377	178,953,878	167,275,664	7.0	302,860	66,775,496
Kendall	609	688	96,007,626	75,099,657	27.8	155,944	23,159,389
Kenedy	6	5	22,326	127,391	-82.5	0	21,120
Kent	15	17	3,233,647	3,064,615	5.5	24	143,811
Kerr	804	932	132,799,596	115,698,768	14.8	322,219	60,308,548
Kimble	111	121	11,980,856	12,621,864	-5.1	27,508	4,600,053
King	14	14	448,626	452,259	-0.8	394	179,839
Kinney	47	54	2,602,540	2,833,194	-8.1	35,036	1,030,487
Kleberg	395	434	56,492,629	54,160,157	4.3	194,612	33,617,028
Knox	95	104	14,695,733	6,865,199	114.1	4,664	1,605,083
Lamar	757	866	137,728,813	133,215,015	3.4	193,994	66,637,221
Lamb	261	291	34,181,386	26,328,145	29.8	186,648	7,195,213
Lampasas	262	308	25,735,879	24,879,195	3.4	71,935	9,280,055
La Salle	104	113	6,531,774	6,816,678	-4.2	4,823	2,827,836
Lavaca	370	410	41,735,742	38,943,990	7.2	140,877	14,468,228
Lee	281	292	36,421,352	38,850,837	-6.3	69,560	13,921,079
Leon	283	299	22,715,095	22,922,062	-0.9	36,598	7,920,201
Liberty	822	973	124,950,942	296,040,154	-57.8	236,747	51,120,537
Limestone	357	384	45,176,920	38,089,436	18.6	69,072	17,163,538
Lipscomb	64	74	3,430,089	3,267,737	5.0	6,277	845,750
Live Oak	218	246	21,837,297	21,034,638	3.8	30,315	6,395,607
Llano	356	386	25,041,451	23,590,691	6.1	20,834	9,641,366
Loving	4	4	8,834	11,576	-23.7	0	6,875
Lubbock	4,351	4,945	865,531,492	854,205,881	1.3	3,508,333	402,972,590
Lynn	87	102	8,394,698	12,446,350	-32.6	67,832	1,327,255
Madison	136	168	18,019,397	20,199,449	-10.8	65,755	7,584,767
Marion	246	295	11,500,939	13,883,300	-17.2	21,494	5,209,059
Martin	80	86	9,892,396	7,900,946	25.2	21,784	1,469,906

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Mason	95	94	\$ 6,044,867	\$ 5,880,968	2.8%	\$ 5,200	\$ 1,794,275
Matagorda	600	692	64,605,527	61,098,518	5.7	80,505	31,966,279
Maverick	520	580	77,538,925	70,549,635	9.9	339,318	44,925,835
McCulloch	161	173	16,473,044	16,025,998	2.8	32,056	9,305,002
McLennan	3,401	3,851	585,537,449	581,885,781	0.6	2,069,700	283,593,973
McMullen	15	21	620,498	660,608	-6.1	4,229	286,036
Medina	508	561	62,003,560	55,883,705	11.0	178,706	17,891,464
Menard	52	63	2,470,163	2,948,550	-16.2	2,530	1,164,728
Midland	2,235	2,442	414,980,395	382,392,562	8.5	1,565,385	235,376,662
Milam	398	456	33,241,600	35,049,152	-5.2	73,027	14,087,519
Mills	84	103	5,771,711	7,189,566	-19.7	3,168	2,341,524
Mitchell	171	190	11,102,377	10,620,698	4.5	5,365	5,218,247
Montague	438	503	37,570,141	37,386,460	0.5	127,652	13,040,633
Montgomery	3,434	4,012	739,337,035	763,939,871	-3.2	3,608,891	406,000,498
Moore	302	332	34,519,389	32,573,244	6.0	250,601	17,885,383
Morris	189	231	13,280,460	13,698,145	-3.0	17,819	5,833,959
Motley	52	52	1,601,469	1,570,535	2.0	3,542	669,293
Nacogdoches	889	1,033	137,985,862	142,813,801	-3.4	469,900	67,822,286
Navarro	748	806	120,471,891	126,377,092	-4.7	378,838	44,825,700
Newton	169	185	17,547,068	18,740,313	-6.4	15,130	3,812,757
Nolan	303	352	41,179,968	36,164,416	13.9	206,722	16,901,858
Nueces	4,774	5,537	994,343,796	846,306,906	17.5	3,554,225	475,797,350
Ochiltree	170	193	19,931,202	18,528,845	7.6	108,425	9,696,258
Oldham	34	49	2,196,467	2,271,514	-3.3	69,474	758,364
Orange	1,230	1,531	151,409,436	145,805,492	3.8	367,442	77,783,466
Palo Pinto	498	580	61,708,138	56,989,368	8.3	143,981	28,392,229
Panola	328	358	33,874,126	31,738,303	6.7	45,408	14,840,220
Parker	1,149	1,424	212,315,324	187,788,401	13.1	563,261	61,565,887
Parmer	129	149	19,150,281	19,668,095	-2.6	19,510	2,546,223
Pecos	239	257	26,060,357	24,600,106	5.9	51,172	13,916,062
Polk	609	677	80,579,066	77,762,356	3.6	176,978	36,558,720
Potter	2,455	2,733	493,204,176	505,062,795	-2.3	3,004,636	284,729,951
Presidio	140	165	7,430,716	6,945,643	7.0	81,001	3,521,694
Rains	127	147	12,601,718	11,505,186	9.5	5,914	4,833,859
Randall	1,479	1,745	208,666,330	200,001,569	4.3	493,268	67,385,369
Reagan	62	67	6,537,503	5,823,077	12.3	10,489	3,554,413
Real	78	85	3,889,412	3,507,395	10.9	6,745	999,584
Red River	204	242	20,200,921	18,346,042	10.1	76,946	6,703,405
Reeves	204	237	20,399,600	18,932,019	7.8	90,836	9,409,219
Refugio	145	174	11,906,600	11,577,822	2.8	15,203	5,592,330
Roberts	20	21	644,860	447,165	44.2	2,104	230,725
Robertson	249	287	15,126,548	16,151,155	-6.3	364,219	6,340,925
Rockwall	632	748	88,813,430	77,283,986	14.9	451,560	47,455,428
Runnels	211	237	30,419,060	29,397,667	3.5	135,371	7,351,392
Rusk	628	700	67,695,317	59,841,792	13.1	253,825	25,866,213
Sabine	182	233	10,041,790	11,077,766	-9.4	35,520	4,397,625
San Augustine	126	144	12,557,819	13,414,238	-6.4	29,780	3,732,100
San Jacinto	214	264	13,420,471	10,216,028	31.4	56,055	4,896,032
San Patricio	789	946	100,714,828	95,257,976	5.7	188,954	35,915,443
San Saba	118	131	7,695,156	7,621,948	1.0	9,626	3,326,012
Schleicher	46	50	2,356,820	2,375,332	-0.8	778	997,769
Scurry	288	300	33,654,509	32,159,433	4.6	143,611	17,737,665

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Shackelford	88	100	\$ 3,657,622	\$ 3,492,217	4.7%	\$ 8,939	\$ 1,880,742
Shelby	374	404	43,126,489	42,037,784	2.6	79,299	17,966,025
Sherman	52	57	3,143,123	4,123,784	-23.8	117,304	1,037,237
Smith	3,451	4,004	559,388,532	595,187,967	-6.0	1,872,445	298,314,049
Somervell	127	144	8,041,043	7,680,317	4.7	14,462	3,766,995
Starr	465	522	58,488,504	70,024,939	-16.5	162,749	27,582,819
Stephens	216	237	19,552,391	19,884,285	-1.7	45,335	8,600,822
Sterling	33	41	1,576,390	2,251,335	-30.0	6,384	971,602
Stonewall	46	60	2,269,229	2,881,947	-21.3	1,874	966,769
Sutton	89	108	7,139,777	7,161,887	-0.3	5,585	3,997,591
Swisher	147	158	16,729,250	15,597,927	7.3	24,373	3,442,718
Tarrant	19,850	23,859	4,836,125,089	4,431,712,419	9.1	26,958,485	2,313,187,302
Taylor	2,382	2,744	386,920,902	397,295,108	-2.6	1,430,089	188,305,262
Terrell	36	36	904,014	1,212,171	-25.4	501	454,214
Terry	191	228	26,104,622	37,873,915	-31.1	56,071	9,306,534
Throckmorton	54	53	1,485,719	1,511,180	-1.7	2,154	722,414
Titus	421	514	96,315,381	91,427,483	5.3	129,769	37,843,621
Tom Green	1,853	1,997	297,004,995	259,427,448	14.5	904,756	146,254,883
Travis	12,181	14,531	3,030,307,916	2,572,387,498	17.8	37,800,708	1,472,895,870
Trinity	213	270	15,950,789	14,009,440	13.9	12,601	7,078,338
Tyler	252	319	23,197,397	26,245,435	-11.6	67,268	10,170,493
Upshur	451	543	47,394,255	68,216,363	-30.5	120,235	19,093,801
Upton	75	89	3,836,589	3,562,468	7.7	31,664	2,368,955
Uvalde	411	464	53,825,693	52,971,598	1.6	262,083	26,710,253
Val Verde	577	650	81,801,224	76,406,553	7.1	170,156	43,244,791
Van Zandt	1,528	1,903	70,033,839	65,735,847	6.5	300,316	31,334,083
Victoria	1,466	1,703	270,620,955	262,054,066	3.3	1,361,904	145,308,421
Walker	700	781	122,600,206	106,904,962	14.7	280,464	50,534,475
Waller	374	443	107,519,220	114,353,881	-6.0	284,339	17,606,138
Ward	197	236	16,642,193	15,904,904	4.6	14,158	8,191,310
Washington	600	672	73,441,409	68,278,049	7.6	306,376	36,508,312
Webb	2,314	2,596	479,711,862	471,922,499	1.7	1,722,503	237,437,248
Wharton	730	805	89,702,055	104,130,643	-13.9	137,178	36,633,172
Wheeler	126	141	10,014,531	10,778,093	-7.1	135,888	3,253,187
Wichita	2,337	2,688	336,660,836	362,609,914	-7.2	1,306,800	185,307,558
Wilbarger	286	323	26,205,713	23,754,912	10.3	114,250	11,282,260
Willacy	197	234	16,026,109	17,289,301	-7.3	224,965	7,409,539
Williamson	2,656	3,104	686,806,251	442,386,271	55.3	3,660,477	260,382,951
Wilson	316	367	26,761,499	27,204,042	-1.6	131,579	10,263,085
Winkler	136	144	9,987,654	8,426,725	18.5	32,485	5,529,567
Wise	563	677	80,981,149	85,736,890	-5.5	174,653	35,019,831
Wood	796	902	60,088,567	59,218,217	1.5	316,214	29,061,147
Yoakum	132	162	13,571,550	24,242,321	-44.0	144,397	3,782,623
Young	466	530	36,853,633	35,911,331	2.6	200,260	17,627,343
Zapata	161	180	10,241,743	11,112,038	-7.8	38,695	5,239,181
Zavala	109	118	6,650,726	6,228,533	6.8	17,316	2,831,312
In-State Total	296,067	348,039	\$ 63,527,164,296	\$ 61,365,468,194	3.5%	\$ 299,767,473	\$27,533,991,241

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Alabama	45	47	\$ 19,926,851	\$ 4,432,303	349.6%	\$ 126,406	\$ 4,334,307
Alaska	*	5	*	55	*	*	*
Arizona	114	154	130,036,893	142,982,015	-9.1	42,276	37,342,788
Arkansas	153	200	23,066,964	17,978,205	28.3	5,270,268	9,077,549
California	579	674	800,375,921	615,728,219	30.0	5,770,699	147,500,432
Colorado	182	226	100,596,275	29,118,711	245.5	59,868	13,127,653
Connecticut	65	58	63,351,986	133,390,847	-52.5	203,914	8,737,637
Delaware	5	6	968,660	9,779,117	-90.1	0	133,715
Florida	183	228	156,647,686	55,459,048	182.5	180,591	50,212,934
Georgia	155	177	121,069,135	68,005,623	78.0	469,999	24,069,001
Hawaii	*	4	*	0	*	*	*
Idaho	15	13	58,797,705	37,342,960	57.5	20,319	965,259
Illinois	221	211	187,394,587	251,085,131	-25.4	1,781,302	59,506,281
Indiana	55	60	78,576,083	34,449,168	128.1	163,648	39,810,433
Iowa	54	61	32,203,907	23,655,150	36.1	16,636	4,975,617
Kansas	102	130	9,228,963	6,520,866	41.5	58,035	4,469,323
Kentucky	34	42	37,286,955	35,487,868	5.1	146,120	5,191,126
Louisiana	336	431	69,131,384	61,480,018	12.4	59,133	13,363,483
Maine	4	5	4,952,208	86,780	5606.6	0	1,294,845
Maryland	50	53	30,480,917	9,248,460	229.6	0	6,333,677
Massachusetts	152	187	334,354,105	227,736,610	46.8	38,856,669	98,352,844
Michigan	67	77	23,590,042	18,770,343	25.7	129,124	13,715,081
Minnesota	135	138	292,659,808	58,710,879	398.5	292,033	45,830,397
Mississippi	32	53	5,128,682	5,219,061	-1.7	26,464	4,621,935
Missouri	166	202	69,862,402	56,938,514	22.7	137,295	25,840,714
Montana	12	15	594,705	2,193,676	-72.9	0	461,355
Nebraska	36	42	10,838,487	11,807,306	-8.2	16,155	9,341,759
Nevada	23	25	1,178,961	709,607	66.1	14,998	1,064,056
New Hampshire	16	19	4,692,372	2,775,417	69.1	0	1,093,791
New Jersey	163	151	317,675,695	177,242,524	79.2	2,053,819	49,495,782
New Mexico	272	371	11,200,772	10,841,539	3.3	49,325	3,116,699
New York	194	188	369,240,508	442,685,809	-16.6	479,514	104,104,237
North Carolina	93	94	70,076,731	45,489,748	54.0	339,725	15,139,842
North Dakota	7	5	584,232	660,130	-11.5	0	438,407
Ohio	141	160	143,432,194	137,046,916	4.7	3,889,276	39,086,141
Oklahoma	436	586	287,505,257	894,216,140	-67.8	44,152,682	62,399,572
Oregon	40	58	19,319,836	15,496,273	24.7	158	6,337,304
Pennsylvania	114	109	312,309,322	212,784,780	46.8	13,679,492	56,926,561
Rhode Island	5	*	7,020,200	*	*	102,000	403,345
South Carolina	22	30	35,726,404	27,225,438	31.2	122,196	833,659
South Dakota	10	12	83,203,826	69,972,983	18.9	0	36,376,054
Tennessee	107	95	50,573,754	35,055,512	44.3	22,674	8,213,410
Utah	54	60	16,260,063	15,859,847	2.5	5,876,401	16,573,535
Vermont	6	7	3,497,594	3,092,023	13.1	11,805	578,150
Virginia	68	80	34,641,133	30,284,620	14.4	317,730	18,308,004
Washington	70	67	56,424,514	43,665,532	29.2	41,741	21,214,928
Washington, DC	8	9	1,369,581	728,145	88.1	0	628,510
West Virginia	4	4	628,607	200,866	212.9	0	325,190
Wisconsin	64	65	61,001,394	28,150,899	116.7	53,423	8,582,904
Wyoming	4	11	10,645,878	5,557,854	91.5	0	5,169,232
Canada	*	7	*	73,715	*	*	*
Mexico	*	4	*	417,847	*	*	*

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

May 20, 1998

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State or Country	Reporting Outlets 1997 4th Qtr	Reporting Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Other	*	90	\$ *	\$ 34,135	* %	\$ *	\$ *
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Out-of-State Total	4,880	5,808	\$ 4,564,486,420	\$ 4,117,899,223	10.8%	\$ 125,033,913	\$ 1,089,624,058
	=====	=====	=====	=====	=====	=====	=====
 Total	 300,947	 353,847	 \$ 68,091,650,716	 \$ 65,483,367,417	 4.0%	 \$ 424,801,386	 \$28,623,615,299

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

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

May 20, 1998

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	10,883	12,881	\$ 943,371,072	\$ 1,125,970,522	-16.2%	\$ 5,171,671	\$ 245,231,987
Mining	2,260	2,328	3,124,090,591	3,229,940,058	-3.3	122,001,881	286,413,116
Construction	22,690	26,682	11,118,102,816	10,479,309,635	6.1	133,943,646	1,405,644,775
Manufacturing	28,506	32,532	48,829,829,459	42,472,181,072	15.0	630,590,562	3,338,014,685
Transportation/Utilities	7,304	7,818	15,089,165,766	12,000,616,860	25.7	311,206,878	5,207,236,285
Wholesale Trade							
Durable Goods	24,114	27,769	30,972,750,004	33,367,578,182	-7.2	86,736,844	2,803,083,911
Nondurable Goods	12,115	14,517	28,442,517,024	30,930,806,647	-8.0	211,832,563	1,229,476,167
Total Wholesale Trade	36,229	42,286	59,415,267,028	64,298,384,829	-7.6	298,569,407	4,032,560,078
Retail Trade							
Building Materials	10,943	12,183	3,863,672,535	3,673,834,519	5.2	27,467,633	2,018,796,795
General Merchandise	6,604	7,461	9,872,085,820	11,297,085,609	-12.6	56,987,943	6,656,374,598
Food Stores	24,718	25,899	9,117,707,081	8,808,324,654	3.5	29,504,683	2,787,723,621
Automotive	21,476	24,218	12,694,756,320	12,537,024,132	1.3	61,468,849	1,447,044,532
Clothing	23,012	28,826	2,963,605,658	2,747,849,492	7.9	17,358,512	2,427,915,364
Home Furnishings	25,811	30,222	7,725,797,616	6,612,265,095	16.8	88,734,902	3,323,100,744
Restaurants	48,045	51,380	5,221,094,024	5,003,542,147	4.3	47,570,900	4,267,924,589
Drug Stores	4,037	4,380	2,004,990,101	2,009,422,032	-0.2	8,543,991	602,947,192
Liquor Stores	2,903	3,212	511,001,636	493,196,678	3.6	537,025	380,668,962
Miscellaneous Retail	133,398	166,066	14,116,939,925	12,300,823,059	14.8	86,626,948	4,711,118,902
Total Retail Trade	300,947	353,847	68,091,650,716	65,483,367,417	4.0	424,801,386	28,623,615,299
Financial Services	5,282	5,549	947,005,085	855,856,135	10.7	60,547,432	209,395,592
Services	140,466	161,934	21,099,561,958	20,817,330,457	1.4	221,237,095	5,812,293,724
Public Administration	401	440	254,324,519	218,068,930	16.6	2,538,659	104,783,984
Nonclassifiable	398	423	276,899,102	217,142,812	27.5	1,933,658	27,492,297
Other	714	5,761	755,314,653	168,419,646	348.5	56,272,158	74,095,258
Total							
	556,080	652,481	\$229,944,582,765	\$221,366,588,373	3.9%	\$2,268,814,433	\$49,366,777,080
	=====	=====	=====	=====	=====	=====	=====

"*" - 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

May 20, 1998

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MSA	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	4,378	5,000	\$ 908,945,972	\$ 884,445,218	2.8%	\$ 4,549,977	\$ 282,835,196
Amarillo	7,042	7,953	1,641,381,728	1,659,860,786	-1.1	9,107,163	505,919,354
Austin-San Marcos	32,957	38,958	9,419,823,433	8,065,416,093	16.8	115,318,593	2,946,360,013
Beaumont-Port Arthur-Orange	10,276	12,330	3,294,517,546	2,758,847,651	19.4	11,038,303	699,483,828
Brazoria PMSA	5,661	6,489	1,325,649,072	1,429,749,883	-7.3	5,343,912	292,761,716
Brownsville-Harlingen-San Benito	6,315	7,280	1,196,103,300	1,174,491,632	1.8	6,023,677	405,427,544
Bryan-College Station	3,680	4,290	759,866,159	740,865,519	2.6	4,189,852	292,650,358
Corpus Christi	10,266	11,897	3,144,713,374	2,924,788,260	7.5	11,681,091	799,007,644
Dallas PMSA	93,484	113,283	46,219,189,820	44,021,630,670	5.0	338,637,119	11,063,464,890
El Paso	14,158	16,301	6,054,824,059	4,471,517,889	35.4	22,911,556	992,898,317
Fort Worth-Arlington PMSA	44,612	53,833	15,712,152,015	13,550,242,167	16.0	130,890,851	3,735,654,260
Galveston-Texas City PMSA	6,276	7,147	2,169,077,457	2,452,794,957	-11.6	5,044,232	338,967,513
Houston PMSA	103,620	123,936	52,767,652,324	53,019,811,814	-0.5	217,486,686	9,853,169,797
Killeen-Temple	5,744	6,358	1,913,332,775	1,781,710,569	7.4	9,104,640	406,131,876
Laredo	3,746	4,269	1,084,128,262	1,043,181,747	3.9	10,191,658	304,495,455
Longview-Marshall	6,765	7,723	1,869,678,990	1,833,822,068	2.0	10,850,666	480,454,319
Lubbock	7,907	8,967	2,265,979,577	2,170,960,464	4.4	9,707,457	562,036,635
McAllen-Edinburg-Mission	9,455	11,018	2,473,868,548	2,262,580,713	9.3	9,550,693	647,738,121
Odessa-Midland	8,807	9,524	2,278,485,582	2,122,592,152	7.3	8,885,848	676,394,458
San Angelo	3,398	3,722	598,700,425	560,458,252	6.8	5,068,308	201,470,856
San Antonio	37,503	44,063	13,338,829,457	12,946,938,175	3.0	104,297,101	3,261,711,094
Sherman-Denison	3,430	4,025	681,172,849	744,631,519	-8.5	5,257,042	196,125,221
Texarkana	2,205	2,464	660,609,188	673,833,923	-2.0	3,352,881	179,042,419
Tyler	5,709	6,691	1,134,991,945	1,162,812,358	-2.4	9,589,813	419,874,750
Victoria	2,623	3,028	656,246,516	597,280,643	9.9	3,476,275	204,841,999
Waco	6,076	6,872	1,846,968,818	2,093,155,468	-11.8	8,938,293	399,087,921
Wichita Falls	4,458	5,105	931,732,778	706,120,773	32.0	3,907,510	249,852,852
<hr/>							
MSA Total	450,551	532,526	176,348,621,969	167,854,541,363	5.1	1,084,401,197	40,397,858,406
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Texas Non-MSA Areas	90,044	102,071	17,525,706,020	17,378,197,011	0.8	65,398,352	3,497,141,090
<hr/>							
Texas Total	540,595	634,597	193,874,327,989	185,232,738,374	4.7	1,149,799,549	43,894,999,496
<hr/>							
Out-of-State Taxpayers	15,485	17,884	36,070,254,776	36,133,849,999	-0.2	1,119,014,884	5,471,777,584
<hr/>							
Total	556,080	652,481	\$229,944,582,765	\$221,366,588,373	3.9%	\$2,268,814,433	\$49,366,777,080

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

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 4th Qtr	1996 4th Qtr	1997 4th Qtr	1996 4th Qtr			
Abilene	2,382	2,744	\$ 386,920,902	\$ 397,295,108	-2.6%	\$ 1,430,089	\$ 188,305,262
Amarillo	3,934	4,478	701,870,506	705,064,364	-0.5	3,497,904	352,115,320
Austin-San Marcos	17,459	20,720	4,097,786,704	3,349,566,821	22.3	44,576,798	1,925,372,795
Beaumont-Port Arthur-Orange	5,862	7,187	932,110,818	869,633,209	7.2	3,383,159	509,374,869
Brazoria PMSA	3,198	3,711	453,200,724	442,867,966	2.3	1,163,689	222,795,354
Brownsville-Harlingen-San Benito	3,819	4,412	583,290,113	567,667,873	2.8	2,211,349	301,282,664
Bryan-College Station	1,931	2,234	398,849,149	376,098,658	6.0	1,745,139	218,090,814
Corpus Christi	5,563	6,483	1,095,058,624	941,564,882	16.3	3,743,179	511,712,793
Dallas PMSA	48,530	59,368	13,667,996,845	13,166,403,011	3.8	64,755,093	5,507,022,049
El Paso	8,600	9,921	1,510,455,339	1,490,081,100	1.4	7,441,828	725,292,793
Fort Worth-Arlington PMSA	23,282	28,014	5,327,080,345	4,877,871,513	9.2	28,686,168	2,518,244,834
Galveston-Texas City PMSA	3,707	4,185	470,474,133	452,665,549	3.9	1,907,842	247,267,109
Houston PMSA	54,697	65,464	14,628,628,679	13,553,230,361	7.9	61,453,915	6,093,300,114
Killeen-Temple	3,312	3,670	942,621,225	908,316,022	3.8	1,808,851	293,327,929
Laredo	2,314	2,596	479,711,862	471,922,499	1.7	1,722,503	237,437,248
Longview-Marshall	3,720	4,173	626,248,352	644,403,376	-2.8	1,838,365	310,226,924
Lubbock	4,351	4,945	865,531,492	854,205,881	1.3	3,508,333	402,972,590
McAllen-Edinburg-Mission	5,851	6,741	1,057,568,933	1,010,628,148	4.6	4,429,464	524,099,421
Odessa-Midland	4,363	4,740	784,183,386	721,128,217	8.7	2,718,518	417,883,914
San Angelo	1,853	1,997	297,004,995	259,427,448	14.5	904,756	146,254,883
San Antonio	20,990	24,852	4,654,745,319	4,945,437,497	-5.9	25,924,855	2,140,429,690
Sherman-Denison	1,918	2,254	308,338,119	303,526,812	1.6	1,262,990	148,595,208
Texarkana	1,303	1,456	260,841,425	259,537,388	0.5	1,283,821	138,604,393
Tyler	3,451	4,004	559,388,532	595,187,967	-6.0	1,872,445	298,314,049
Victoria	1,466	1,703	270,620,955	262,054,066	3.3	1,361,904	145,308,421
Waco	3,401	3,851	585,537,449	581,885,781	0.6	2,069,700	283,593,973
Wichita Falls	2,477	2,866	346,857,478	372,052,775	-6.8	1,320,551	188,829,354
MSA Total	243,734	288,769	56,292,922,403	53,379,724,292	5.5	278,023,208	24,996,054,767
Texas Non-MSA Areas	52,333	59,270	7,234,241,893	7,985,743,902	-9.4	21,744,265	2,537,936,474
Texas Total	296,067	348,039	63,527,164,296	61,365,468,194	3.5	299,767,473	27,533,991,241
Out-of-State Taxpayers	4,880	5,808	4,564,486,420	4,117,899,223	10.8	125,033,913	1,089,624,058
Total	300,947	353,847	\$ 68,091,650,716	\$ 65,483,367,417	4.0%	\$ 424,801,386	\$28,623,615,299

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

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	95	105	\$ 2,460,717	\$ 3,092,321	-20.4%	\$ 4,363	\$ 1,008,665
Mining	50	51	11,511,446	9,785,501	17.6	114,330	1,249,084
Construction	216	248	53,414,710	50,103,381	6.6	690,169	7,451,443
Manufacturing	145	161	37,978,108	70,753,918	-46.3	616,329	5,963,577
Transportation/Utilities	55	60	113,544,980	96,187,075	18.0	-395,154	22,897,575
Wholesale Trade							
Durable Goods	191	199	55,449,775	55,322,198	0.2	84,378	17,163,420
Nondurable Goods	69	88	66,801,518	51,034,172	30.9	64,933	9,680,377
Total Wholesale Trade	260	287	122,251,293	106,356,370	14.9	149,311	26,843,797
Retail Trade							
Building Materials	72	72	23,219,043	23,418,758	-0.9	93,634	16,203,097
General Merchandise	34	36	59,652,327	68,802,650	-13.3	254,065	51,270,629
Food Stores	194	203	61,152,945	61,894,547	-1.2	46,138	21,416,288
Automotive	158	192	104,122,224	112,212,549	-7.2	132,162	10,254,919
Clothing	161	192	12,870,453	11,274,174	14.2	23,657	11,871,399
Home Furnishings	201	222	20,601,558	20,384,150	1.1	77,703	14,206,489
Restaurants	330	351	37,860,143	32,900,427	15.1	558,232	29,503,491
Drug Stores	29	30	11,217,441	10,318,028	8.7	8,633	3,143,313
Liquor Stores	23	23	3,640,342	3,471,103	4.9	158	3,032,479
Miscellaneous Retail	1,180	1,423	52,584,426	52,618,722	-0.1	235,707	27,403,158
Total Retail Trade	2,382	2,744	386,920,902	397,295,108	-2.6	1,430,089	188,305,262
Financial Services	37	42	659,104	809,512	-18.6	160,545	620,584
Services	1,130	1,275	178,407,380	148,220,152	20.4	1,779,892	26,963,551
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	6	5	79,001	64,232	23.0	103	10,308
Other	*	20	*	0	*	*	*
Total	4,378	5,000	\$ 908,945,972	\$ 884,445,218	2.8%	\$ 4,549,977	\$ 282,835,196
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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

May 20, 1998

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	185	243	\$ 8,458,399	\$ 8,119,498	4.2%	\$ 3,039	\$ 1,752,574
Mining	6	5	621,457	759,322	-18.2	0	171,420
Construction	409	468	126,261,647	110,403,913	14.4	988,751	17,911,887
Manufacturing	230	254	142,744,067	126,724,318	12.6	566,980	11,309,922
Transportation/Utilities	67	69	167,837,608	162,134,531	3.5	451,721	37,015,216
Wholesale Trade							
Durable Goods	229	253	101,776,628	177,488,581	-42.7	501,086	21,286,999
Nondurable Goods	117	141	247,003,377	232,433,785	6.3	332,035	16,170,594
Total Wholesale Trade	346	394	348,780,005	409,922,366	-14.9	833,121	37,457,593
Retail Trade							
Building Materials	132	143	36,299,816	37,897,193	-4.2	477,500	25,319,768
General Merchandise	42	50	108,109,766	126,009,544	-14.2	490,468	90,016,863
Food Stores	274	279	85,031,384	87,361,473	-2.7	218,350	28,200,290
Automotive	316	350	219,214,977	217,949,814	0.6	262,253	19,945,550
Clothing	253	276	36,079,055	33,891,501	6.5	169,953	34,071,884
Home Furnishings	345	374	51,006,260	45,490,251	12.1	1,112,568	40,293,674
Restaurants	612	612	57,106,874	54,318,304	5.1	317,351	52,318,537
Drug Stores	54	53	29,972,914	20,487,513	46.3	33,505	8,689,454
Liquor Stores	48	51	6,319,525	7,592,240	-16.8	99	5,590,252
Miscellaneous Retail	1,858	2,290	72,729,935	74,066,531	-1.8	415,857	47,669,048
Total Retail Trade	3,934	4,478	701,870,506	705,064,364	-0.5	3,497,904	352,115,320
Financial Services	71	82	5,778,322	6,082,646	-5.0	744,745	1,719,544
Services	1,789	1,945	138,995,412	130,615,017	6.4	2,020,902	46,432,240
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	4	34,305	30,030	14.2	0	33,638
Other	*	10	*	0	*	*	*
Total	7,042	7,953	\$ 1,641,381,728	\$ 1,659,860,786	-1.1%	\$ 9,107,163	\$ 505,919,354

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

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State Sales and Use Tax Analysis for Austin-San Marcos MSA

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Industry	Reporting Outlets 1997 4th Qtr	1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	747	848	\$ 61,222,075	\$ 58,994,347	3.8%	\$ 396,965	\$ 24,360,761
Mining	33	38	18,772,093	30,218,787	-37.9	20,792	3,340,923
Construction	1,417	1,669	693,674,497	844,815,823	-17.9	12,234,148	96,343,482
Manufacturing	1,432	1,708	1,371,168,961	1,091,694,914	25.6	28,769,348	130,515,443
Transportation/Utilities	405	419	309,150,579	312,999,815	-1.2	4,696,757	138,064,494
Wholesale Trade							
Durable Goods	1,087	1,228	966,871,406	862,755,920	12.1	5,013,302	218,469,355
Nondurable Goods	586	749	452,146,309	397,132,911	13.9	1,833,898	59,227,400
Total Wholesale Trade	1,673	1,977	1,419,017,715	1,259,888,831	12.6	6,847,200	277,696,755
Retail Trade							
Building Materials	514	552	220,972,753	196,864,026	12.2	3,169,336	153,861,936
General Merchandise	282	265	405,478,512	395,698,253	2.5	3,183,691	361,396,455
Food Stores	1,157	1,175	572,239,447	545,385,755	4.9	3,086,819	214,263,240
Automotive	984	1,068	950,605,424	611,007,057	55.6	770,644	85,699,664
Clothing	1,247	1,593	199,785,403	184,670,542	8.2	881,687	185,773,998
Home Furnishings	1,889	2,177	671,339,109	471,303,223	42.4	13,701,302	251,634,541
Restaurants	2,908	3,099	365,614,919	338,060,246	8.2	2,399,620	305,705,903
Drug Stores	209	222	106,201,157	91,808,813	15.7	329,939	39,825,252
Liquor Stores	132	139	27,391,113	24,540,864	11.6	10,668	20,308,990
Miscellaneous Retail	8,137	10,430	578,158,867	490,228,042	17.9	17,043,092	306,902,816
Total Retail Trade	17,459	20,720	4,097,786,704	3,349,566,821	22.3	44,576,798	1,925,372,795
Financial Services	275	302	19,867,374	16,077,652	23.6	931,618	7,077,107
Services	9,445	10,775	1,380,356,032	1,068,404,192	29.2	16,714,824	337,593,740
Public Administration	37	38	32,642,699	30,843,006	5.8	78,357	4,740,372
Nonclassifiable	32	39	14,148,338	1,551,437	812.0	51,786	1,195,045
Other	*	*	*	*	*	*	*
Total	32,957	38,958	\$ 9,419,823,433	\$ 8,065,416,093	16.8%	\$ 115,318,593	\$ 2,946,360,013

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

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State Sales and Use Tax Analysis for Beaumont-Port Arthur-Orange MSA

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Industry	Reporting Outlets 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	224	267	\$ 8,095,805	\$ 7,934,469	2.0%	\$ 14,090	\$ 2,173,227
Mining	30	36	10,597,827	13,082,235	-19.0	28,328	3,887,359
Construction	499	565	200,077,292	208,698,823	-4.1	1,443,805	17,229,653
Manufacturing	468	513	1,377,396,435	879,641,877	56.6	1,868,635	22,112,744
Transportation/Utilities	133	145	219,095,493	214,595,445	2.1	716,172	39,964,253
Wholesale Trade							
Durable Goods	397	440	162,664,904	153,846,879	5.7	232,254	25,300,844
Nondurable Goods	194	239	162,307,492	167,839,124	-3.3	306,236	13,844,734
Total Wholesale Trade	591	679	324,972,396	321,686,003	1.0	538,490	39,145,578
Retail Trade							
Building Materials	278	288	60,580,048	57,055,982	6.2	963,252	42,476,933
General Merchandise	121	137	176,081,264	169,119,940	4.1	561,837	152,608,048
Food Stores	517	567	171,090,876	158,008,242	8.3	75,153	49,195,318
Automotive	371	404	179,718,637	161,032,630	11.6	184,166	26,745,162
Clothing	440	573	37,908,292	36,637,496	3.5	62,575	35,855,745
Home Furnishings	499	592	67,082,315	62,382,020	7.5	254,749	52,890,807
Restaurants	950	1,083	85,856,844	81,385,020	5.5	456,663	72,495,677
Drug Stores	78	81	39,025,091	38,188,964	2.2	421,247	11,874,852
Liquor Stores	58	65	9,113,461	9,171,347	-0.6	380	8,102,021
Miscellaneous Retail	2,550	3,397	105,653,990	96,651,568	9.3	403,137	57,130,306
Total Retail Trade	5,862	7,187	932,110,818	869,633,209	7.2	3,383,159	509,374,869
Financial Services	63	75	2,127,613	2,584,735	-17.7	214,838	1,231,711
Services	2,400	2,763	218,560,801	239,463,165	-8.7	2,830,689	63,177,495
Public Administration	4	5	1,482,917	1,527,238	-2.9	0	1,186,693
Nonclassifiable	*	*	*	*	*	*	*
Other	*	92	*	0	*	*	*
Total	10,276	12,330	\$ 3,294,517,546	\$ 2,758,847,651	19.4%	\$ 11,038,303	\$ 699,483,828

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

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State Sales and Use Tax Analysis for Brazoria PMSA

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	138	162	\$ 6,569,743	\$ 5,696,117	15.3%	\$ 52,731	\$ 1,299,243
Mining	20	18	6,999,965	4,633,526	51.1	35,490	280,389
Construction	260	310	245,620,708	202,804,153	21.1	350,052	9,417,833
Manufacturing	268	308	280,873,724	217,823,068	28.9	2,122,579	8,493,505
Transportation/Utilities	66	71	31,583,768	36,708,860	-14.0	323,274	7,434,528
Wholesale Trade							
Durable Goods	175	191	89,898,903	63,773,865	41.0	51,821	7,803,514
Nondurable Goods	87	110	50,495,429	290,830,006	-82.6	38,434	2,290,130
Total Wholesale Trade	262	301	140,394,332	354,603,871	-60.4	90,255	10,093,644
Retail Trade							
Building Materials	128	144	33,660,959	34,547,948	-2.6	39,790	15,692,131
General Merchandise	160	194	104,669,208	95,059,096	10.1	414,638	83,878,772
Food Stores	266	268	93,155,908	89,410,541	4.2	172,677	30,778,127
Automotive	214	224	91,755,923	99,654,928	-7.9	47,195	11,652,548
Clothing	196	249	11,858,446	12,948,662	-8.4	81,823	10,623,684
Home Furnishings	217	269	12,569,991	11,578,753	8.6	124,367	8,265,267
Restaurants	499	547	33,966,148	33,488,695	1.4	96,268	30,985,953
Drug Stores	41	39	16,356,921	15,834,970	3.3	35,640	5,384,109
Liquor Stores	16	16	1,883,594	1,728,963	8.9	143	1,722,745
Miscellaneous Retail	1,461	1,761	53,323,626	48,615,410	9.7	151,148	23,812,018
Total Retail Trade	3,198	3,711	453,200,724	442,867,966	2.3	1,163,689	222,795,354
Financial Services	49	41	774,385	746,718	3.7	78,433	272,584
Services	1,386	1,497	157,410,749	161,902,761	-2.8	1,108,165	31,556,872
Public Administration	6	7	1,054,222	930,558	13.3	0	868,180
Nonclassifiable	8	11	1,166,752	1,032,285	13.0	19,244	249,584
Other	*	*	*	*	*	*	*
Total	5,661	6,489	\$ 1,325,649,072	\$ 1,429,749,883	-7.3%	\$ 5,343,912	\$ 292,761,716

* - 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 Outlets 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	110	137	\$ 7,978,810	\$ 8,288,561	-3.7%	\$ 3,729	\$ 681,258
Mining	*	*	*	*	*	*	*
Construction	190	219	30,470,196	40,542,463	-24.8	554,644	6,951,623
Manufacturing	241	251	193,433,888	190,534,724	1.5	1,478,497	9,221,342
Transportation/Utilities	71	70	62,127,854	69,091,479	-10.1	216,391	30,409,530
Wholesale Trade							
Durable Goods	271	339	155,945,849	122,539,484	27.3	30,202	15,963,436
Nondurable Goods	136	164	84,361,140	101,917,380	-17.2	340,145	8,699,450
Total Wholesale Trade	407	503	240,306,989	224,456,864	7.1	370,347	24,662,886
Retail Trade							
Building Materials	161	192	35,348,005	32,328,632	9.3	16,572	22,181,643
General Merchandise	92	105	108,761,225	103,068,372	5.5	314,737	91,997,720
Food Stores	470	516	141,832,648	142,605,036	-0.5	254,880	40,884,341
Automotive	265	330	83,030,109	82,380,696	0.8	75,119	15,287,167
Clothing	320	359	33,770,898	32,798,382	3.0	40,909	28,264,735
Home Furnishings	263	307	32,704,701	28,904,517	13.1	217,971	17,587,948
Restaurants	847	906	52,586,889	60,837,670	-13.6	370,266	44,630,132
Drug Stores	42	44	12,800,258	10,686,841	19.8	105,968	2,766,124
Liquor Stores	23	51	3,404,713	3,084,875	10.4	90	2,699,015
Miscellaneous Retail	1,336	1,602	79,050,667	70,972,852	11.4	814,837	34,983,839
Total Retail Trade	3,819	4,412	583,290,113	567,667,873	2.8	2,211,349	301,282,664
Financial Services	75	73	2,169,018	1,757,262	23.4	55,128	693,455
Services	1,396	1,569	75,405,002	71,218,977	5.9	1,133,592	31,362,770
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	5	*	216,181	*	*	*
Other	*	37	*	0	*	*	*
Total	6,315	7,280	\$ 1,196,103,300	\$ 1,174,491,632	1.8%	\$ 6,023,677	\$ 405,427,544

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

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

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	131	148	\$ 6,921,092	\$ 7,151,814	-3.2%	\$ 50,248	\$ 2,086,768
Mining	15	19	6,480,941	1,726,959	275.3	40,151	1,065,526
Construction	182	203	67,501,670	76,246,259	-11.5	578,001	5,223,368
Manufacturing	146	193	61,473,795	63,725,392	-3.5	297,786	5,309,268
Transportation/Utilities	41	43	35,639,868	34,256,059	4.0	57,665	15,796,095
Wholesale Trade							
Durable Goods	93	101	47,350,351	44,791,356	5.7	59,765	8,300,794
Nondurable Goods	53	57	41,774,257	43,627,333	-4.2	25,400	7,944,877
Total Wholesale Trade	146	158	89,124,608	88,418,689	0.8	85,165	16,245,671
Retail Trade							
Building Materials	77	101	31,178,356	33,223,289	-6.2	146,104	17,202,555
General Merchandise	37	46	68,727,430	63,992,903	7.4	329,807	58,209,305
Food Stores	164	173	63,140,455	58,425,435	8.1	50,129	18,646,395
Automotive	131	143	82,222,864	72,042,006	14.1	57,905	10,219,179
Clothing	145	193	17,415,381	16,547,822	5.2	94,403	16,805,884
Home Furnishings	197	227	28,540,040	30,578,206	-6.7	167,737	18,261,430
Restaurants	323	342	39,774,450	36,182,301	9.9	403,319	35,969,141
Drug Stores	20	25	10,619,139	6,774,465	56.8	87,635	2,939,853
Liquor Stores	23	20	3,457,109	3,200,386	8.0	8	3,064,190
Miscellaneous Retail	814	964	53,773,925	55,131,845	-2.5	408,092	36,772,882
Total Retail Trade	1,931	2,234	398,849,149	376,098,658	6.0	1,745,139	218,090,814
Financial Services	29	33	1,719,575	1,159,772	48.3	136,866	698,854
Services	1,053	1,221	92,110,683	92,049,884	0.1	1,197,886	28,123,115
Public Administration	4	4	44,778	32,033	39.8	0	9,934
Nonclassifiable	*	*	*	*	*	*	*
Other	*	32	*	0	*	*	*
Total	3,680	4,290	\$ 759,866,159	\$ 740,865,519	2.6%	\$ 4,189,852	\$ 292,650,358

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

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State Sales and Use Tax Analysis for Corpus Christi MSA

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Industry	Reporting Outlets 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	179	211	\$ 5,469,043	\$ 6,789,687	-19.5%	\$ 57,978	\$ 2,152,449
Mining	55	57	24,296,542	16,102,763	50.9	86,098	4,645,655
Construction	458	559	285,838,973	154,138,370	85.4	2,026,888	17,347,170
Manufacturing	405	433	426,436,689	470,837,091	-9.4	1,177,887	31,169,238
Transportation/Utilities	132	153	461,624,403	555,910,071	-17.0	1,459,048	83,097,999
Wholesale Trade							
Durable Goods	418	461	217,355,273	448,384,634	-51.5	656,931	53,627,399
Nondurable Goods	195	224	374,190,345	114,826,956	225.9	177,976	14,013,667
Total Wholesale Trade	613	685	591,545,618	563,211,590	5.0	834,907	67,641,066
Retail Trade							
Building Materials	156	169	48,535,002	92,504,948	-47.5	292,865	34,001,503
General Merchandise	125	141	146,394,848	139,750,048	4.8	604,326	131,094,407
Food Stores	562	578	180,822,907	176,802,898	2.3	581,941	62,742,912
Automotive	401	434	181,881,680	197,253,209	-7.8	167,612	27,633,205
Clothing	352	401	40,058,081	39,088,493	2.5	80,318	38,382,165
Home Furnishings	378	410	59,258,625	54,969,453	7.8	533,351	45,351,501
Restaurants	1,063	1,122	99,011,576	91,699,653	8.0	888,113	83,606,183
Drug Stores	56	67	27,895,541	27,469,147	1.6	70,716	9,289,616
Liquor Stores	48	120	7,624,101	7,355,123	3.7	2,766	6,189,413
Miscellaneous Retail	2,422	3,041	303,576,263	114,671,910	164.7	521,171	73,421,888
Total Retail Trade	5,563	6,483	1,095,058,624	941,564,882	16.3	3,743,179	511,712,793
Financial Services	133	129	4,955,260	3,850,649	28.7	348,643	1,880,407
Services	2,714	3,093	245,088,679	208,894,188	17.3	1,944,315	78,952,337
Public Administration	6	8	442,028	391,173	13.0	0	382,446
Nonclassifiable	8	11	3,957,515	3,097,796	27.8	2,148	26,084
Other	*	*	*	*	*	*	*
Total	10,266	11,897	\$ 3,144,713,374	\$ 2,924,788,260	7.5%	\$ 11,681,091	\$ 799,007,644

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,873	2,295	\$ 137,065,340	\$ 136,665,981	0.3%	\$ 2,278,184	\$ 66,409,334
Mining	61	65	273,883,824	293,827,298	-6.8	796,861	3,065,794
Construction	3,648	4,371	2,223,903,405	1,871,215,849	18.8	40,498,632	395,229,506
Manufacturing	5,126	5,919	8,426,572,874	8,537,315,178	-1.3	68,148,396	651,309,504
Transportation/Utilities	1,071	1,154	5,214,508,179	2,294,554,623	127.3	57,284,216	2,065,663,330
Wholesale Trade							
Durable Goods	4,362	5,110	6,184,125,741	7,158,042,435	-13.6	19,978,866	673,871,082
Nondurable Goods	1,886	2,270	4,670,252,338	4,761,083,771	-1.9	15,639,566	231,105,865
Total Wholesale Trade	6,248	7,380	10,854,378,079	11,919,126,206	-8.9	35,618,432	904,976,947
Retail Trade							
Building Materials	1,404	1,606	712,194,570	624,639,883	14.0	8,137,619	413,143,732
General Merchandise	871	926	1,309,402,665	1,571,569,509	-16.7	7,745,575	1,132,676,757
Food Stores	3,351	3,561	1,612,307,809	1,456,513,166	10.7	4,671,392	467,399,821
Automotive	3,206	3,710	2,737,623,239	2,632,815,015	4.0	2,561,055	262,033,964
Clothing	4,655	6,190	628,848,123	618,296,738	1.7	3,561,612	500,636,254
Home Furnishings	4,704	5,740	2,291,284,873	1,960,890,635	16.8	11,165,987	713,485,737
Restaurants	7,377	7,777	1,064,696,233	1,007,942,680	5.6	10,089,351	854,203,990
Drug Stores	735	808	479,784,920	440,593,284	8.9	1,529,795	137,385,378
Liquor Stores	372	403	101,433,291	93,149,760	8.9	78,391	83,963,882
Miscellaneous Retail	21,855	28,647	2,730,421,122	2,759,992,341	-1.1	15,214,316	942,092,534
Total Retail Trade	48,530	59,368	13,667,996,845	13,166,403,011	3.8	64,755,093	5,507,022,049
Financial Services	981	1,033	194,251,856	166,233,847	16.9	13,519,262	38,333,701
Services	25,821	30,509	5,010,906,981	5,439,340,035	-7.9	53,419,313	1,386,058,294
Public Administration	46	48	95,589,877	76,236,032	25.4	1,645,080	35,286,394
Nonclassifiable	77	77	117,041,468	120,712,610	-3.0	673,634	10,083,138
Other	*	*	*	*	*	*	*
Total	93,484	113,283	\$46,219,189,820	\$44,021,630,670	5.0%	\$ 338,637,119	\$11,063,464,890

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	119	142	\$ 10,696,274	\$ 9,424,722	13.5%	\$ 1,332	\$ 1,758,063
Mining	4	*	51,365,827	*	*	0	39,334
Construction	608	675	254,642,834	184,185,752	38.3	1,302,862	19,673,024
Manufacturing	599	701	2,654,680,385	1,112,042,796	138.7	4,543,585	25,626,895
Transportation/Utilities	118	118	211,194,508	206,110,899	2.5	2,846,902	51,415,030
Wholesale Trade							
Durable Goods	655	763	383,540,286	469,389,011	-18.3	1,105,299	48,205,813
Nondurable Goods	290	333	674,207,613	648,423,647	4.0	786,812	32,502,744
Total Wholesale Trade	945	1,096	1,057,747,899	1,117,812,658	-5.4	1,892,111	80,708,557
Retail Trade							
Building Materials	282	319	73,462,199	84,023,215	-12.6	602,982	43,580,325
General Merchandise	176	202	239,841,302	242,464,999	-1.1	1,272,775	206,698,362
Food Stores	738	818	266,422,950	246,200,203	8.2	317,518	60,093,732
Automotive	662	746	305,651,545	302,038,690	1.2	466,375	45,156,439
Clothing	713	838	125,880,707	114,657,295	9.8	1,419,784	86,055,707
Home Furnishings	688	801	105,024,003	112,480,131	-6.6	473,469	64,006,771
Restaurants	1,353	1,438	135,093,430	128,033,798	5.5	1,465,370	113,584,266
Drug Stores	79	76	45,843,016	38,318,816	19.6	186,373	16,636,444
Liquor Stores	115	127	12,870,674	12,614,939	2.0	1,009	8,249,828
Miscellaneous Retail	3,794	4,556	200,365,513	209,249,014	-4.2	1,236,173	81,230,919
Total Retail Trade	8,600	9,921	1,510,455,339	1,490,081,100	1.4	7,441,828	725,292,793
Financial Services	99	112	8,230,732	8,277,892	-0.6	478,236	1,467,857
Services	3,057	3,476	291,147,123	340,287,149	-14.4	4,403,643	86,228,004
Public Administration	*	4	*	340,598	*	*	*
Nonclassifiable	7	8	4,494,921	2,659,718	69.0	1,057	520,543
Other	*	45	*	0	*	*	*
Total	14,158	16,301	\$ 6,054,824,059	\$ 4,471,517,889	35.4%	\$ 22,911,556	\$ 992,898,317

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

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

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	971	1,150	\$ 76,547,629	\$ 70,134,599	9.1%	\$ 376,650	\$ 26,621,323
Mining	48	47	35,946,986	42,627,314	-15.7	2,896,975	5,195,058
Construction	1,690	2,030	1,088,169,804	1,028,942,983	5.8	8,462,426	99,389,399
Manufacturing	2,608	3,055	3,729,991,597	2,812,994,133	32.6	16,389,247	225,563,499
Transportation/Utilities	459	539	231,540,944	216,849,255	6.8	39,858,847	116,552,644
Wholesale Trade							
Durable Goods	2,001	2,352	2,274,691,001	2,158,934,474	5.4	3,419,180	220,735,619
Nondurable Goods	846	1,017	1,680,116,600	1,008,867,272	66.5	1,624,233	82,359,830
Total Wholesale Trade	2,847	3,369	3,954,807,601	3,167,801,746	24.8	5,043,413	303,095,449
Retail Trade							
Building Materials	699	807	400,603,491	318,771,547	25.7	2,362,418	180,854,146
General Merchandise	527	571	679,734,592	687,971,469	-1.2	3,991,774	607,353,562
Food Stores	1,959	2,034	744,097,359	738,010,043	0.8	4,577,690	241,417,920
Automotive	1,698	1,944	1,299,519,819	974,034,793	33.4	1,310,317	111,395,507
Clothing	2,269	2,921	241,362,784	203,427,984	18.6	2,592,126	220,194,115
Home Furnishings	2,000	2,425	445,887,948	443,616,866	0.5	3,581,963	293,400,120
Restaurants	3,542	3,666	512,425,552	474,199,017	8.1	4,898,692	392,589,568
Drug Stores	351	359	208,253,745	269,091,979	-22.6	786,052	60,762,051
Liquor Stores	204	216	55,094,926	53,543,003	2.9	112,957	36,966,706
Miscellaneous Retail	10,033	13,071	740,100,129	715,204,812	3.5	4,472,179	373,311,139
Total Retail Trade	23,282	28,014	5,327,080,345	4,877,871,513	9.2	28,686,168	2,518,244,834
Financial Services	425	441	43,340,881	42,652,228	1.6	1,200,589	7,385,240
Services	12,238	14,543	1,209,884,221	1,278,522,176	-5.4	28,012,828	419,785,847
Public Administration	24	23	10,382,557	9,634,851	7.8	0	10,032,398
Nonclassifiable	18	17	4,306,390	2,209,773	94.9	-41,165	3,632,863
Other	*	*	*	*	*	*	*
Total	44,612	53,833	\$15,712,152,015	\$13,550,242,167	16.0%	\$ 130,890,851	\$ 3,735,654,260

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	153	176	\$ 24,666,252	\$ 6,578,107	275.0%	\$ 5,141	\$ 1,913,472
Mining	13	15	30,847,911	293,534,648	-89.5	0	305,906
Construction	251	303	71,203,967	89,556,711	-20.5	133,598	7,233,006
Manufacturing	241	264	1,075,748,563	1,135,774,274	-5.3	541,721	8,310,062
Transportation/Utilities	89	93	115,561,368	123,329,989	-6.3	1,458,155	24,648,208
Wholesale Trade							
Durable Goods	155	168	60,584,743	54,080,776	12.0	54,591	8,814,768
Nondurable Goods	82	98	217,238,757	199,496,765	8.9	15,574	8,028,684
Total Wholesale Trade	237	266	277,823,500	253,577,541	9.6	70,165	16,843,452
Retail Trade							
Building Materials	108	107	28,375,740	23,319,346	21.7	34,757	19,185,509
General Merchandise	192	241	86,466,842	95,873,014	-9.8	286,057	68,062,784
Food Stores	321	321	95,789,554	97,591,306	-1.8	81,070	30,109,242
Automotive	233	264	76,209,016	76,773,381	-0.7	531,318	13,104,121
Clothing	219	253	15,047,755	14,482,066	3.9	31,936	14,410,387
Home Furnishings	243	262	12,452,498	17,041,547	-26.9	32,851	8,925,417
Restaurants	722	772	63,378,471	57,722,874	9.8	498,901	49,875,650
Drug Stores	41	47	29,571,245	23,100,938	28.0	83,295	11,321,300
Liquor Stores	56	59	5,726,346	5,189,793	10.3	325	4,911,174
Miscellaneous Retail	1,572	1,859	57,456,666	41,571,284	38.2	327,332	27,361,525
Total Retail Trade	3,707	4,185	470,474,133	452,665,549	3.9	1,907,842	247,267,109
Financial Services	40	41	1,824,651	1,691,883	7.8	268,165	888,213
Services	1,527	1,727	97,072,312	92,420,238	5.0	520,287	30,737,250
Public Administration	7	8	3,065,656	3,022,910	1.4	139,158	565,238
Nonclassifiable	10	9	483,454	643,107	-24.8	0	254,913
Other	*	*	*	*	*	*	*
Total	6,276	7,147	\$ 2,169,077,457	\$ 2,452,794,957	-11.6%	\$ 5,044,232	\$ 338,967,513

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

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

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,045	2,355	\$ 187,577,590	\$ 181,515,722	3.3%	\$ 900,344	\$ 61,638,783
Mining	218	258	938,143,048	905,377,518	3.6	4,243,489	25,947,377
Construction	3,864	4,702	2,988,120,327	2,606,136,867	14.7	21,806,112	357,506,918
Manufacturing	5,822	6,774	10,036,939,216	8,794,982,896	14.1	22,555,516	507,764,287
Transportation/Utilities	1,396	1,470	2,213,622,267	2,097,449,936	5.5	17,983,367	587,399,925
Wholesale Trade							
Durable Goods	5,476	6,505	7,939,237,205	10,224,540,276	-22.4	12,887,396	640,852,581
Nondurable Goods	2,318	2,879	8,536,366,100	9,340,891,064	-8.6	17,309,098	228,156,461
Total Wholesale Trade	7,794	9,384	16,475,603,305	19,565,431,340	-15.8	30,196,494	869,009,042
Retail Trade							
Building Materials	1,681	1,866	761,441,748	695,799,192	9.4	4,907,048	382,651,452
General Merchandise	1,375	1,661	1,934,855,386	1,774,255,971	9.1	12,878,808	1,396,848,113
Food Stores	4,422	4,619	1,770,534,931	1,749,773,301	1.2	4,182,929	508,919,635
Automotive	3,704	4,274	2,439,430,010	2,648,345,010	-7.9	3,265,491	286,644,303
Clothing	4,937	6,419	691,839,389	663,219,422	4.3	4,583,810	582,420,825
Home Furnishings	5,341	6,347	1,816,912,781	1,620,431,216	12.1	7,542,836	788,080,056
Restaurants	9,412	10,073	1,094,986,263	1,019,905,908	7.4	11,000,774	920,200,126
Drug Stores	883	1,013	424,942,089	383,063,113	10.9	2,851,941	165,417,848
Liquor Stores	765	798	131,213,553	135,639,729	-3.3	85,048	83,749,603
Miscellaneous Retail	22,177	28,394	3,562,472,529	2,862,797,499	24.4	10,155,230	978,368,153
Total Retail Trade	54,697	65,464	14,628,628,679	13,553,230,361	7.9	61,453,915	6,093,300,114
Financial Services	1,005	1,033	165,503,806	142,213,561	16.4	6,870,604	38,254,443
Services	26,676	31,237	5,010,315,358	5,108,060,225	-1.9	50,286,367	1,293,964,875
Public Administration	30	36	14,263,467	15,090,936	-5.5	272,818	12,279,939
Nonclassifiable	71	69	108,886,158	50,322,201	116.4	917,660	6,103,991
Other	*	*	*	*	*	*	*
Total	103,620	123,936	\$52,767,652,324	\$53,019,811,814	-0.5%	\$ 217,486,686	\$ 9,853,169,797

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

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Killeen-Temple MSA

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	117	126	\$ 16,725,992	\$ 15,855,653	5.5%	\$ 270,806	\$ 3,208,991
Mining	*	*	*	*	*	*	*
Construction	248	269	115,522,683	106,362,616	8.6	483,772	5,004,396
Manufacturing	206	206	226,541,815	198,635,704	14.0	621,327	8,494,401
Transportation/Utilities	76	73	39,366,097	34,913,787	12.8	3,634,862	38,258,847
Wholesale Trade							
Durable Goods	136	144	68,195,368	67,707,773	0.7	111,168	9,457,033
Nondurable Goods	88	108	402,694,060	356,584,467	12.9	939,769	13,479,209
Total Wholesale Trade	224	252	470,889,428	424,292,240	11.0	1,050,937	22,936,242
Retail Trade							
Building Materials	106	108	41,449,581	43,352,359	-4.4	86,496	26,258,061
General Merchandise	69	72	492,424,577	463,139,544	6.3	273,424	88,929,792
Food Stores	255	274	100,271,809	102,569,828	-2.2	46,688	33,050,560
Automotive	296	330	142,254,672	137,785,704	3.2	377,209	16,402,340
Clothing	201	216	14,896,779	14,797,814	0.7	45,745	14,012,335
Home Furnishings	240	261	25,498,765	25,276,133	0.9	250,044	21,043,815
Restaurants	606	637	52,511,432	49,490,472	6.1	345,760	47,170,892
Drug Stores	33	30	17,079,369	14,326,085	19.2	21,195	3,614,008
Liquor Stores	15	19	3,013,095	3,186,464	-5.4	4	2,210,605
Miscellaneous Retail	1,491	1,723	53,221,146	54,391,619	-2.2	362,286	40,635,521
Total Retail Trade	3,312	3,670	942,621,225	908,316,022	3.8	1,808,851	293,327,929
Financial Services	56	52	3,503,820	4,492,168	-22.0	56,586	528,475
Services	1,491	1,642	95,834,779	86,554,000	10.7	1,057,696	32,799,184
Public Administration	9	9	1,704,505	1,715,765	-0.7	117,167	1,515,346
Nonclassifiable	*	4	*	509,609	*	*	*
Other	*	53	*	0	*	*	*
Total	5,744	6,358	\$ 1,913,332,775	\$ 1,781,710,569	7.4%	\$ 9,104,640	\$ 406,131,876

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	27	36	\$ 774,891	\$ 856,216	-9.5%	\$ 0	\$ 172,398
Mining	25	27	35,912,180	131,885,477	-72.8	5,886,465	8,765,317
Construction	93	108	14,569,674	15,211,926	-4.2	304,984	2,840,635
Manufacturing	92	103	52,758,010	35,152,792	50.1	195,662	4,436,230
Transportation/Utilities	50	48	13,311,338	10,465,021	27.2	290,389	9,093,131
Wholesale Trade							
Durable Goods	219	282	312,374,467	207,037,819	50.9	74,617	11,488,082
Nondurable Goods	119	143	112,358,028	103,809,178	8.2	29,733	7,966,750
Total Wholesale Trade	338	425	424,732,495	310,846,997	36.6	104,350	19,454,832
Retail Trade							
Building Materials	86	103	24,821,939	23,598,401	5.2	588,356	18,158,609
General Merchandise	100	92	83,988,315	94,458,241	-11.1	299,456	62,412,171
Food Stores	262	295	87,238,444	82,959,870	5.2	246,803	24,816,133
Automotive	180	204	41,451,536	37,867,746	9.5	127,441	12,237,712
Clothing	216	238	50,577,047	41,796,472	21.0	48,318	32,763,065
Home Furnishings	182	207	42,419,664	58,886,005	-28.0	32,280	12,752,727
Restaurants	378	429	38,120,386	34,884,531	9.3	194,085	34,562,241
Drug Stores	19	22	12,984,840	11,570,695	12.2	24,681	2,673,644
Liquor Stores	7	18	2,125,834	1,181,731	79.9	0	1,030,845
Miscellaneous Retail	884	988	95,983,857	84,718,807	13.3	161,083	36,030,101
Total Retail Trade	2,314	2,596	479,711,862	471,922,499	1.7	1,722,503	237,437,248
Financial Services	29	28	347,928	201,779	72.4	811,519	1,057,735
Services	775	875	61,967,433	66,600,654	-7.0	873,365	21,193,057
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	19	*	0	*	*	*
Total	3,746	4,269	\$ 1,084,128,262	\$ 1,043,181,747	3.9%	\$ 10,191,658	\$ 304,495,455

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	125	152	\$ 6,773,711	\$ 101,473,639	-93.3%	\$ 12,985	\$ 1,093,759
Mining	54	58	31,116,691	14,166,948	119.6	1,156,855	9,404,002
Construction	281	325	79,291,286	76,723,056	3.3	1,440,769	11,244,043
Manufacturing	339	381	448,966,808	412,087,092	8.9	2,671,294	22,454,459
Transportation/Utilities	70	80	75,121,720	73,684,947	1.9	397,942	27,840,027
Wholesale Trade							
Durable Goods	284	327	179,398,169	152,426,356	17.7	359,966	35,904,471
Nondurable Goods	170	186	149,405,378	143,252,008	4.3	177,297	13,490,717
Total Wholesale Trade	454	513	328,803,547	295,678,364	11.2	537,263	49,395,188
Retail Trade							
Building Materials	163	170	44,972,526	43,259,164	4.0	227,068	23,350,301
General Merchandise	139	160	105,795,220	109,771,932	-3.6	543,521	88,335,887
Food Stores	317	328	104,781,098	107,354,420	-2.4	52,665	32,719,033
Automotive	316	352	140,118,065	164,392,980	-14.8	79,743	19,567,249
Clothing	240	280	26,934,138	24,393,126	10.4	84,179	24,974,168
Home Furnishings	290	317	30,960,873	33,270,696	-6.9	301,346	23,568,803
Restaurants	510	564	45,167,401	44,562,643	1.4	126,796	41,410,510
Drug Stores	42	42	18,186,429	16,507,859	10.2	15,240	5,755,783
Liquor Stores	57	62	10,112,590	11,482,750	-11.9	96,465	8,768,281
Miscellaneous Retail	1,646	1,898	99,220,012	89,407,806	11.0	311,342	41,776,909
Total Retail Trade	3,720	4,173	626,248,352	644,403,376	-2.8	1,838,365	310,226,924
Financial Services	46	54	2,902,234	6,863,311	-57.7	36,950	489,969
Services	1,666	1,921	269,695,531	208,037,170	29.6	2,758,094	47,809,515
Public Administration	4	7	445,282	477,936	-6.8	0	445,282
Nonclassifiable	6	7	313,828	226,229	38.7	149	51,151
Other	*	*	*	*	*	*	*
Total	6,765	7,723	\$ 1,869,678,990	\$ 1,833,822,068	2.0%	\$ 10,850,666	\$ 480,454,319

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	234	275	\$ 9,696,245	\$ 16,006,121	-39.4%	\$ 95,700	\$ 3,579,334
Mining	12	13	426,076	612,799	-30.5	1,376	267,868
Construction	438	484	100,135,819	122,446,631	-18.2	1,758,474	13,316,789
Manufacturing	254	278	243,266,064	223,819,004	8.7	997,812	12,199,168
Transportation/Utilities	86	86	87,095,387	80,047,752	8.8	-20,925	30,016,311
Wholesale Trade							
Durable Goods	397	416	197,209,461	191,536,406	3.0	378,251	28,657,324
Nondurable Goods	184	217	491,375,349	441,847,330	11.2	1,912,189	19,234,241
Total Wholesale Trade	581	633	688,584,810	633,383,736	8.7	2,290,440	47,891,565
Retail Trade							
Building Materials	174	202	64,791,190	62,711,926	3.3	399,114	30,829,236
General Merchandise	47	65	111,285,572	130,539,486	-14.7	916,517	96,515,199
Food Stores	252	272	105,201,539	109,334,488	-3.8	74,620	32,614,434
Automotive	335	361	248,394,908	239,199,567	3.8	112,762	17,910,555
Clothing	321	367	45,181,393	41,797,016	8.1	312,666	42,839,778
Home Furnishings	406	459	56,697,588	49,983,465	13.4	830,600	41,003,671
Restaurants	590	618	78,471,197	81,847,423	-4.1	575,855	63,229,346
Drug Stores	35	44	15,885,169	15,921,377	-0.2	9,094	5,048,523
Liquor Stores	42	39	13,099,407	15,336,622	-14.6	2,103	11,552,403
Miscellaneous Retail	2,149	2,518	126,523,529	107,534,511	17.7	275,002	61,429,445
Total Retail Trade	4,351	4,945	865,531,492	854,205,881	1.3	3,508,333	402,972,590
Financial Services	93	96	12,080,179	12,449,459	-3.0	341,120	1,482,272
Services	1,850	2,131	258,120,000	227,704,791	13.4	704,175	49,504,268
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	6	5	480,341	7,711	6129.3	30,952	243,306
Other	*	19	*	0	*	*	*
Total	7,907	8,967	\$ 2,265,979,577	\$ 2,170,960,464	4.4%	\$ 9,707,457	\$ 562,036,635

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

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State Sales and Use Tax Analysis for McAllen-Edinburg-Mission MSA

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	105	131	\$ 10,734,455	\$ 10,714,189	0.2%	\$ 33,524	\$ 2,205,238
Mining	31	28	15,258,913	10,668,079	43.0	52,626	2,960,844
Construction	279	338	88,647,111	109,785,876	-19.3	1,010,331	11,138,773
Manufacturing	389	487	457,648,395	289,574,948	58.0	2,175,614	13,794,225
Transportation/Utilities	118	112	29,613,816	25,468,986	16.3	148,693	9,743,999
Wholesale Trade							
Durable Goods	463	518	331,990,130	286,433,122	15.9	122,631	26,115,331
Nondurable Goods	272	321	375,068,976	411,241,431	-8.8	75,956	13,220,380
Total Wholesale Trade	735	839	707,059,106	697,674,553	1.3	198,587	39,335,711
Retail Trade							
Building Materials	363	428	79,396,227	75,949,509	4.5	277,558	48,002,365
General Merchandise	165	195	183,935,209	174,244,358	5.6	826,517	144,741,410
Food Stores	766	827	216,467,955	218,966,300	-1.1	421,744	62,884,316
Automotive	391	444	178,444,142	174,314,636	2.4	127,798	28,697,914
Clothing	469	540	74,945,614	67,281,719	11.4	100,055	56,751,577
Home Furnishings	384	480	78,722,948	66,914,280	17.6	96,113	40,024,864
Restaurants	1,044	1,184	83,969,879	77,661,066	8.1	1,631,087	74,216,278
Drug Stores	85	86	31,314,376	22,691,761	38.0	400,665	5,831,964
Liquor Stores	20	44	3,675,413	3,198,276	14.9	132	2,903,517
Miscellaneous Retail	2,166	2,513	126,697,170	129,406,243	-2.1	547,795	60,045,216
Total Retail Trade	5,851	6,741	1,057,568,933	1,010,628,148	4.6	4,429,464	524,099,421
Financial Services	68	65	2,782,475	2,910,458	-4.4	94,951	760,273
Services	1,875	2,198	104,555,344	105,155,476	-0.6	1,402,990	43,695,724
Nonclassifiable	4	5	0	0	*	3,913	3,913
Other	*	*	*	*	*	*	*
Total	9,455	11,018	\$ 2,473,868,548	\$ 2,262,580,713	9.3%	\$ 9,550,693	\$ 647,738,121
	=====	=====	=====	=====	=====	=====	=====

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 4th Qtr	1996 4th Qtr	1997 4th Qtr	1996 4th Qtr			
Agriculture / Forestry	126	143	\$ 6,222,968	\$ 5,581,499	11.5%	\$ 9,638	\$ 2,540,857
Mining	252	260	330,370,902	259,375,865	27.4	2,263,955	21,765,609
Construction	430	466	109,133,305	94,194,610	15.9	605,758	17,662,559
Manufacturing	450	482	488,906,006	540,042,922	-9.5	842,648	38,347,850
Transportation/Utilities	104	101	48,848,277	41,111,314	18.8	143,610	30,502,021
Wholesale Trade							
Durable Goods	418	442	189,016,444	173,930,719	8.7	274,409	46,440,243
Nondurable Goods	184	188	117,944,838	106,481,763	10.8	368,353	21,374,655
Total Wholesale Trade	602	630	306,961,282	280,412,482	9.5	642,762	67,814,898
Retail Trade							
Building Materials	126	125	41,565,920	38,336,175	8.4	219,808	25,731,735
General Merchandise	58	55	107,728,076	104,365,742	3.2	749,213	92,684,063
Food Stores	299	315	100,364,104	103,592,769	-3.1	82,955	38,879,340
Automotive	322	352	138,225,957	132,558,941	4.3	307,849	22,772,854
Clothing	364	385	36,332,692	27,944,202	30.0	98,883	32,548,655
Home Furnishings	319	356	45,716,193	38,826,536	17.7	253,470	36,691,055
Restaurants	651	683	62,246,733	59,185,986	5.2	232,626	55,512,124
Drug Stores	30	30	31,196,884	30,135,239	3.5	113,561	9,385,881
Liquor Stores	50	52	7,698,142	6,689,188	15.1	210	5,715,169
Miscellaneous Retail	2,144	2,387	213,108,685	179,493,439	18.7	659,943	97,963,038
Total Retail Trade	4,363	4,740	784,183,386	721,128,217	8.7	2,718,518	417,883,914
Financial Services	67	75	3,269,014	9,910,108	-67.0	149,052	1,208,699
Services	2,407	2,588	199,323,891	170,785,088	16.7	1,509,907	77,886,889
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	36	*	0	*	*	*
Total	8,807	9,524	\$ 2,278,485,582	\$ 2,122,592,152	7.3%	\$ 8,885,848	\$ 676,394,458

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	78	95	\$ 6,412,079	\$ 8,077,238	-20.6%	\$ 7,514	\$ 694,430
Mining	16	17	6,953,552	5,076,756	37.0	243,575	1,058,513
Construction	189	220	27,624,981	30,764,601	-10.2	491,088	6,271,441
Manufacturing	119	135	45,798,012	59,692,036	-23.3	1,920,850	5,791,309
Transportation/Utilities	30	30	12,035,026	12,200,834	-1.4	666,883	6,281,501
Wholesale Trade							
Durable Goods	119	127	37,908,638	31,263,670	21.3	100,869	8,796,148
Nondurable Goods	65	70	33,172,301	46,430,948	-28.6	112,238	4,492,959
Total Wholesale Trade	184	197	71,080,939	77,694,618	-8.5	213,107	13,289,107
Retail Trade							
Building Materials	65	66	24,995,047	25,271,910	-1.1	28,104	11,890,692
General Merchandise	27	24	52,779,246	49,910,877	5.7	208,412	44,921,942
Food Stores	125	124	41,477,646	44,045,576	-5.8	76,052	15,352,947
Automotive	115	128	52,522,736	53,453,892	-1.7	103,775	5,894,555
Clothing	115	121	9,368,922	8,583,798	9.1	24,632	9,106,689
Home Furnishings	148	158	13,512,648	12,613,434	7.1	184,573	10,101,575
Restaurants	285	270	25,967,000	25,052,218	3.7	39,781	22,787,070
Drug Stores	15	15	6,701,049	6,214,253	7.8	2,808	1,223,406
Liquor Stores	9	11	1,717,456	1,853,937	-7.4	65	1,633,824
Miscellaneous Retail	949	1,080	67,963,245	32,427,553	109.6	236,554	23,342,183
Total Retail Trade	1,853	1,997	297,004,995	259,427,448	14.5	904,756	146,254,883
Financial Services	38	43	852,572	975,547	-12.6	75,221	346,022
Services	887	965	128,809,395	104,929,608	22.8	527,667	20,179,807
Public Administration	*	4	*	1,362,846	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	16	*	0	*	*	*
Total	3,398	3,722	\$ 598,700,425	\$ 560,458,252	6.8%	\$ 5,068,308	\$ 201,470,856

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	750	906	\$ 55,563,042	\$ 49,357,677	12.6%	\$ 115,017	\$ 19,056,719
Mining	32	36	35,647,298	38,665,321	-7.8	3,058,209	11,029,465
Construction	1,724	1,991	856,244,899	772,301,290	10.9	9,566,378	89,171,330
Manufacturing	1,453	1,634	1,180,900,714	1,166,531,224	1.2	4,978,965	109,572,678
Transportation/Utilities	415	425	2,614,214,676	2,490,010,665	5.0	13,013,731	214,060,414
Wholesale Trade							
Durable Goods	1,377	1,590	1,190,457,756	1,044,383,834	14.0	2,525,756	165,499,433
Nondurable Goods	728	937	1,570,445,381	1,340,687,015	17.1	2,691,597	85,260,158
Total Wholesale Trade	2,105	2,527	2,760,903,137	2,385,070,849	15.8	5,217,353	250,759,591
Retail Trade							
Building Materials	692	731	228,492,370	217,802,766	4.9	2,128,746	154,866,723
General Merchandise	396	469	867,828,659	1,330,742,753	-34.8	2,818,336	495,616,884
Food Stores	1,511	1,566	675,221,268	642,091,482	5.2	6,604,284	235,703,717
Automotive	1,350	1,498	943,158,565	917,947,040	2.7	1,894,029	104,642,069
Clothing	1,428	1,729	232,979,307	212,698,269	9.5	904,185	176,293,504
Home Furnishings	1,992	2,321	411,165,408	361,020,484	13.9	2,591,021	230,580,365
Restaurants	3,995	4,252	526,912,116	513,787,379	2.6	4,549,255	382,540,996
Drug Stores	275	296	131,858,015	177,182,538	-25.6	855,712	39,257,678
Liquor Stores	173	174	29,969,501	27,874,389	7.5	1,116	24,068,983
Miscellaneous Retail	9,178	11,816	607,160,110	544,290,397	11.6	3,578,171	296,858,771
Total Retail Trade	20,990	24,852	4,654,745,319	4,945,437,497	-5.9	25,924,855	2,140,429,690
Financial Services	364	397	66,563,054	54,853,663	21.3	24,265,165	30,646,197
Services	9,632	10,901	1,078,348,815	1,010,230,022	6.7	17,931,267	377,730,752
Public Administration	15	18	29,079,584	29,080,915	-0.0	15,957	16,699,800
Nonclassifiable	23	24	6,618,919	5,399,052	22.6	210,204	2,554,458
Other	*	*	*	*	*	*	*
Total	37,503	44,063	\$13,338,829,457	\$12,946,938,175	3.0%	\$ 104,297,101	\$ 3,261,711,094

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	86	95	\$ 3,011,572	\$ 5,809,661	-48.2%	\$ 10,381	\$ 1,009,125
Mining	*	*	*	*	*	*	*
Construction	162	204	59,136,363	45,195,117	30.8	161,807	4,261,800
Manufacturing	171	206	181,472,378	268,188,987	-32.3	1,693,902	5,837,000
Transportation/Utilities	44	52	14,071,868	15,691,835	-10.3	1,018,135	7,710,621
Wholesale Trade							
Durable Goods	94	104	34,213,289	41,560,033	-17.7	15,015	5,363,767
Nondurable Goods	50	55	27,580,261	15,405,543	79.0	569,692	9,254,704
Total Wholesale Trade	144	159	61,793,550	56,965,576	8.5	584,707	14,618,471
Retail Trade							
Building Materials	86	100	29,195,467	35,362,081	-17.4	155,658	15,574,116
General Merchandise	36	38	70,543,158	78,475,982	-10.1	240,535	52,761,761
Food Stores	164	151	43,197,731	40,949,680	5.5	53,576	14,420,502
Automotive	174	198	56,327,594	65,511,345	-14.0	57,266	7,713,705
Clothing	122	159	11,711,029	10,554,604	11.0	58,948	11,485,366
Home Furnishings	159	202	36,960,371	12,766,418	189.5	18,493	10,291,465
Restaurants	265	283	22,990,526	22,741,700	1.1	272,788	19,029,044
Drug Stores	25	30	6,909,164	6,856,229	0.8	10,619	2,224,721
Liquor Stores	14	14	2,344,123	2,304,765	1.7	0	1,548,488
Miscellaneous Retail	873	1,079	28,158,956	28,004,008	0.6	395,107	13,546,040
Total Retail Trade	1,918	2,254	308,338,119	303,526,812	1.6	1,262,990	148,595,208
Financial Services	25	28	828,439	700,982	18.2	18,164	293,926
Services	871	980	51,536,741	48,338,748	6.6	485,223	13,595,213
Public Administration	4	4	31,399	33,229	-5.5	0	24,871
Nonclassifiable	*	*	*	*	*	*	*
Other	*	38	*	7,450	*	*	*
Total	3,430	4,025	\$ 681,172,849	\$ 744,631,519	-8.5%	\$ 5,257,042	\$ 196,125,221

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	32	30	\$ 1,237,442	\$ 936,134	32.2%	\$ 518	\$ 239,805
Construction	71	79	13,461,870	14,706,578	-8.5	130,147	2,028,213
Manufacturing	86	90	168,463,456	195,850,249	-14.0	1,010,837	5,472,330
Transportation/Utilities	22	24	9,086,152	8,107,018	12.1	166,685	5,146,417
Wholesale Trade							
Durable Goods	95	106	33,032,666	42,873,211	-23.0	102,943	6,431,573
Nondurable Goods	54	60	90,880,107	68,540,241	32.6	61,461	8,395,813
Total Wholesale Trade	149	166	123,912,773	111,413,452	11.2	164,404	14,827,386
Retail Trade							
Building Materials	66	63	25,536,022	26,472,008	-3.5	81,565	12,697,808
General Merchandise	36	34	66,653,406	76,931,398	-13.4	154,018	56,659,915
Food Stores	117	127	41,943,167	43,746,007	-4.1	101,121	10,227,853
Automotive	107	127	54,914,577	45,842,508	19.8	28,917	7,206,742
Clothing	114	141	10,797,774	10,238,024	5.5	223,495	10,710,092
Home Furnishings	116	132	14,007,908	18,251,881	-23.3	82,919	8,421,042
Restaurants	164	175	15,459,258	15,697,765	-1.5	113,787	15,211,692
Drug Stores	20	17	7,816,416	4,512,642	73.2	287,861	2,372,283
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	562	640	23,711,135	17,845,155	32.9	210,138	15,095,435
Total Retail Trade	1,303	1,456	260,841,425	259,537,388	0.5	1,283,821	138,604,393
Financial Services	19	24	1,154,202	1,508,753	-23.5	323,930	502,619
Services	521	582	82,349,086	81,676,820	0.8	272,539	12,133,756
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	11	*	0	*	*	*
Total	2,205	2,464	\$ 660,609,188	\$ 673,833,923	-2.0%	\$ 3,352,881	\$ 179,042,419

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	120	148	\$ 5,449,751	\$ 4,275,968	27.5%	\$ 4,132	\$ 1,475,171
Mining	16	19	5,832,205	2,550,890	128.6	298,544	786,335
Construction	213	273	81,046,110	59,414,090	36.4	710,892	10,202,685
Manufacturing	211	228	170,199,143	202,018,976	-15.8	2,909,217	17,837,394
Transportation/Utilities	54	60	23,690,482	20,394,498	16.2	727,115	17,229,540
Wholesale Trade							
Durable Goods	177	196	98,572,629	75,007,101	31.4	791,051	16,978,415
Nondurable Goods	109	129	66,797,020	70,343,015	-5.0	1,197,342	13,965,976
Total Wholesale Trade	286	325	165,369,649	145,350,116	13.8	1,988,393	30,944,391
Retail Trade							
Building Materials	161	179	45,040,778	42,643,405	5.6	44,529	27,684,543
General Merchandise	46	43	88,092,891	100,432,408	-12.3	334,906	81,056,243
Food Stores	217	215	86,643,352	91,912,066	-5.7	257,842	22,386,925
Automotive	279	321	125,783,090	150,174,512	-16.2	50,737	15,595,087
Clothing	231	275	27,855,458	25,779,940	8.1	285,196	25,822,496
Home Furnishings	283	301	43,823,091	42,572,739	2.9	106,084	34,676,531
Restaurants	416	433	41,552,400	38,610,147	7.6	183,478	37,986,964
Drug Stores	38	38	16,649,512	16,479,906	1.0	20,986	5,363,659
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	1,779	2,199	83,947,960	86,582,844	-3.0	588,687	47,741,601
Total Retail Trade	3,451	4,004	559,388,532	595,187,967	-6.0	1,872,445	298,314,049
Financial Services	67	76	12,167,934	28,574,923	-57.4	332,731	1,226,681
Services	1,288	1,496	110,733,927	96,395,766	14.9	746,344	41,842,840
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	58	*	0	*	*	*
Total	5,709	6,691	\$ 1,134,991,945	\$ 1,162,812,358	-2.4%	\$ 9,589,813	\$ 419,874,750

* - 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 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	62	73	\$ 8,814,446	\$ 8,381,331	5.2%	\$ 1,486	\$ 589,807
Mining	30	28	10,248,824	7,326,802	39.9	16,264	1,544,999
Construction	103	127	37,778,619	36,532,367	3.4	481,416	3,440,897
Manufacturing	70	87	82,032,524	50,956,371	61.0	207,563	5,895,154
Transportation/Utilities	44	44	80,796,038	82,956,908	-2.6	400,185	4,917,310
Wholesale Trade							
Durable Goods	90	97	56,663,517	50,029,216	13.3	124,208	13,688,223
Nondurable Goods	60	68	69,954,068	58,228,913	20.1	40,510	8,771,498
Total Wholesale Trade	150	165	126,617,585	108,258,129	17.0	164,718	22,459,721
Retail Trade							
Building Materials	62	76	20,442,862	18,502,977	10.5	87,616	13,203,663
General Merchandise	36	33	45,457,828	48,989,391	-7.2	437,881	38,997,049
Food Stores	106	105	54,618,414	53,126,962	2.8	27,344	21,759,370
Automotive	109	117	61,301,414	59,780,407	2.5	42,210	7,590,112
Clothing	86	100	11,752,482	11,076,161	6.1	10,928	9,662,877
Home Furnishings	126	154	11,927,681	10,813,500	10.3	431,576	9,803,272
Restaurants	224	246	20,717,881	20,395,564	1.6	188,413	18,070,548
Drug Stores	21	27	6,919,203	6,587,249	5.0	15,563	2,620,559
Liquor Stores	12	16	1,895,097	1,976,820	-4.1	255	1,637,353
Miscellaneous Retail	684	829	35,588,093	30,805,035	15.5	120,118	21,963,618
Total Retail Trade	1,466	1,703	270,620,955	262,054,066	3.3	1,361,904	145,308,421
Financial Services	31	29	1,140,136	841,440	35.5	113,744	386,538
Services	665	751	38,197,389	38,943,229	-1.9	728,995	20,299,152
Nonclassifiable	*	*	*	*	*	*	*
Other	*	19	*	0	*	*	*
Total	2,623	3,028	\$ 656,246,516	\$ 597,280,643	9.9%	\$ 3,476,275	\$ 204,841,999
	=====	=====	=====	=====	=====	=====	=====

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

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

May 20, 1998

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	121	141	\$ 11,821,152	\$ 14,361,995	-17.7%	\$ 18,490	\$ 1,327,215
Mining	*	*	*	*	*	*	*
Construction	298	326	88,371,849	91,685,348	-3.6	734,629	11,167,591
Manufacturing	267	305	472,509,522	437,398,130	8.0	3,221,637	12,571,018
Transportation/Utilities	74	68	104,819,037	372,103,502	-71.8	1,164,575	19,374,046
Wholesale Trade							
Durable Goods	227	255	273,641,169	167,135,174	63.7	278,370	20,135,641
Nondurable Goods	126	143	217,629,121	331,840,099	-34.4	75,859	10,617,044
Total Wholesale Trade	353	398	491,270,290	498,975,273	-1.5	354,229	30,752,685
Retail Trade							
Building Materials	105	127	43,739,384	35,542,075	23.1	240,058	21,154,240
General Merchandise	50	50	87,754,895	94,812,276	-7.4	452,538	75,185,237
Food Stores	259	265	104,942,375	94,204,644	11.4	305,039	31,271,621
Automotive	347	380	134,967,877	138,358,586	-2.5	153,892	18,281,277
Clothing	200	238	23,525,147	20,722,780	13.5	49,180	20,916,672
Home Furnishings	247	281	37,559,442	45,005,184	-16.5	168,118	24,950,337
Restaurants	578	602	52,234,918	50,628,871	3.2	255,868	44,665,776
Drug Stores	33	33	10,452,385	14,069,149	-25.7	34,431	3,591,539
Liquor Stores	24	24	3,491,186	3,360,205	3.9	0	3,094,122
Miscellaneous Retail	1,558	1,851	86,869,840	85,182,011	2.0	410,576	40,483,152
Total Retail Trade	3,401	3,851	585,537,449	581,885,781	0.6	2,069,700	283,593,973
Financial Services	72	66	4,184,797	5,190,975	-19.4	554,203	1,735,110
Services	1,473	1,661	87,690,349	91,027,063	-3.7	811,222	37,980,530
Public Administration	7	7	352,202	335,102	5.1	0	223,282
Nonclassifiable	6	5	396,981	189,473	109.5	9,602	361,224
Other	*	42	*	375	*	*	*
Total	6,076	6,872	\$ 1,846,968,818	\$ 2,093,155,468	-11.8%	\$ 8,938,293	\$ 399,087,921
	=====	=====	=====	=====	=====	=====	=====

* - 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

May 20, 1998

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	101	116	\$ 3,507,999	\$ 3,462,363	1.3%	\$ 2,235	\$ 821,482
Mining	47	47	4,062,996	2,614,875	55.4	24,000	1,444,855
Construction	200	216	51,514,187	50,156,814	2.7	139,124	2,900,952
Manufacturing	174	195	340,199,829	111,824,974	204.2	958,012	5,195,341
Transportation/Utilities	52	51	22,783,981	19,827,908	14.9	214,455	9,897,919
Wholesale Trade			--				
Durable Goods	175	196	62,101,491	53,577,977	15.9	79,402	9,831,959
Nondurable Goods	63	74	40,104,879	35,905,621	11.7	186,750	8,224,545
Total Wholesale Trade	238	270	102,206,370	89,483,598	14.2	266,152	18,056,504
Retail Trade							
Building Materials	75	84	20,807,959	19,682,295	5.7	35,916	13,875,264
General Merchandise	40	43	64,043,235	72,033,808	-11.1	239,185	60,517,609
Food Stores	158	180	54,134,743	59,031,360	-8.3	104,376	16,782,955
Automotive	198	240	67,007,616	81,820,252	-18.1	146,827	8,781,867
Clothing	180	195	11,236,703	10,137,025	10.8	72,617	9,989,430
Home Furnishings	205	223	14,944,276	17,031,152	-12.3	98,184	11,858,359
Restaurants	368	382	34,734,780	35,018,665	-0.8	278,229	29,525,356
Drug Stores	23	25	15,909,823	14,430,066	10.3	29,591	4,352,876
Liquor Stores	31	40	3,711,277	3,881,050	-4.4	1,000	3,048,902
Miscellaneous Retail	1,199	1,454	60,327,066	58,987,102	2.3	314,626	30,096,736
Total Retail Trade	2,477	2,866	346,857,478	372,052,775	-6.8	1,320,551	188,829,354
Financial Services	40	47	263,255	1,120,690	-76.5	33,804	242,165
Services	1,123	1,264	55,670,012	55,143,798	1.0	936,463	22,198,851
Public Administration	*	6	*	345,681	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	25	*	0	*	*	*
Total	4,458	5,105	\$ 931,732,778	\$ 706,120,773	32.0%	\$ 3,907,510	\$ 249,852,852

* - 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

May 20, 1998

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,789	2,111	\$ 237,054,023	\$ 347,775,564	-31.8%	\$ 401,384	\$ 11,925,401
Mining	1,040	1,027	397,512,271	307,448,311	29.3	3,134,431	69,746,917
Construction	3,663	4,214	672,613,649	554,994,438	21.2	4,176,102	81,698,810
Manufacturing	3,480	3,859	3,450,320,502	2,941,154,677	17.3	14,976,610	127,794,393
Transportation/Utilities	1,445	1,581	691,439,308	765,482,199	-9.7	6,115,184	198,530,483
Wholesale Trade			-----				
Durable Goods	2,501	2,792	2,030,223,026	1,782,191,800	13.9	1,336,552	99,076,916
Nondurable Goods	2,222	2,551	1,574,679,850	1,640,959,651	-4.0	1,698,932	50,830,555
Total Wholesale Trade	4,723	5,343	3,604,902,876	3,423,151,451	5.3	3,035,484	149,907,471
Retail Trade							
Building Materials	2,741	3,056	585,539,397	650,439,834	-10.0	1,399,036	191,430,124
General Merchandise	1,288	1,465	1,998,058,284	2,821,534,392	-29.2	5,091,143	732,719,623
Food Stores	5,462	5,685	1,418,249,700	1,383,679,390	2.5	2,481,167	415,247,101
Automotive	4,530	4,975	1,385,903,674	1,357,759,111	2.1	1,177,126	167,857,602
Clothing	2,611	3,077	195,251,709	166,263,366	17.4	803,952	159,731,986
Home Furnishings	3,078	3,416	194,539,488	178,396,753	9.0	1,355,087	123,515,917
Restaurants	7,939	8,721	455,934,865	459,467,391	-0.8	5,140,164	386,459,026
Drug Stores	698	742	183,846,994	186,758,359	-1.6	149,415	30,259,893
Liquor Stores	563	610	58,537,280	50,588,356	15.7	143,633	44,496,616
Miscellaneous Retail	23,423	27,523	758,380,502	730,856,950	3.8	4,003,542	286,218,586
Total Retail Trade	52,333	59,270	7,234,241,893	7,985,743,902	-9.4	21,744,265	2,537,936,474
Financial Services	786	822	29,486,412	27,738,865	6.3	1,232,424	5,436,432
Services	20,519	23,074	1,142,154,319	970,636,282	17.7	10,294,371	296,228,263
Public Administration	177	190	58,587,801	44,376,061	32.0	270,122	16,852,205
Nonclassifiable	87	91	7,378,481	9,685,541	-23.8	17,911	1,073,546
Other	*	*	*	*	*	*	*
Total	90,044	102,071	\$17,525,706,020	\$17,378,197,011	0.8%	\$ 65,398,352	\$ 3,497,141,090
	=====	=====	=====	=====	=====	=====	=====

* - 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

May 20, 1998

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	40	64	\$ 15,842,535	\$ 22,659,329	-30.1%	\$ 43,067	\$ 1,436,335
Mining	143	147	839,520,696	836,736,263	0.3	97,581,867	108,160,797
Construction	606	720	394,110,381	831,042,930	-52.6	20,677,887	76,385,549
Manufacturing	3,014	3,322	11,004,407,979	9,834,408,407	11.9	442,132,106	1,299,652,449
Transportation/Utilities	517	579	1,835,840,744	1,527,971,649	20.1	156,167,998	1,358,274,871
Wholesale Trade							
Durable Goods	1,832	2,067	7,238,259,719	7,006,594,082	3.3	35,986,565	338,823,728
Nondurable Goods	762	898	5,845,166,132	8,400,845,238	-30.4	163,200,545	226,872,150
Total Wholesale Trade	2,594	2,965	13,083,425,851	15,407,439,320	-15.1	199,187,110	565,695,878
Retail Trade							
Building Materials	180	199	77,014,136	60,513,675	27.3	224,128	17,734,585
General Merchandise	37	48	17,541,882	13,067,253	34.2	11,073,783	12,208,036
Food Stores	53	58	25,334,563	22,777,866	11.2	251,721	5,539,553
Automotive	84	108	172,994,430	592,717,127	-70.8	46,849,656	60,121,164
Clothing	207	308	87,534,697	71,844,599	21.8	610,940	24,939,892
Home Furnishings	671	801	1,052,676,570	760,585,467	38.4	42,948,140	367,427,188
Restaurants	94	113	21,745,460	57,833,733	-62.4	8	9,878,109
Drug Stores	29	39	48,796,996	89,441,754	-45.4	21,830	3,935,181
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	3,524	4,133	3,060,410,961	2,449,117,749	25.0	23,053,707	587,432,325
Total Retail Trade	4,880	5,808	4,564,486,420	4,117,899,223	10.8	125,033,913	1,089,624,058
Financial Services	199	210	354,276,057	303,384,657	16.8	7,100,196	62,528,779
Services	2,791	3,275	3,228,914,214	3,075,773,783	5.0	14,824,074	836,279,533
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	6	*	8,493,867	*	*	*
Other	698	787	749,382,770	168,039,786	346.0	56,266,666	73,726,895
Total	15,485	17,884	\$36,070,254,776	\$36,133,849,999	-0.2%	\$1,119,014,884	\$ 5,471,777,584

* - 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

May 20, 1998

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Industry	Reporting 1997 4th Qtr	Outlets 1996 4th Qtr	Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,844	3,445	\$ 213,612,969	\$ 206,800,580	3.3%	\$ 2,654,834	\$ 93,030,657
Mining	109	112	309,830,810	336,454,612	-7.9	3,693,836	8,260,852
Construction	5,338	6,401	3,312,073,209	2,900,158,832	14.2	48,961,058	494,618,905
Manufacturing	7,734	8,974	12,156,564,471	11,350,309,311	7.1	84,537,643	876,873,003
Transportation/Utilities	1,530	1,693	5,446,049,123	2,511,403,878	116.9	97,143,063	2,182,215,974
Wholesale Trade							
Durable Goods	6,363	7,462	8,458,816,742	9,316,976,909	-9.2	23,398,046	894,606,701
Nondurable Goods	2,732	3,287	6,350,368,938	5,769,951,043	10.1	17,263,799	313,465,695
Total Wholesale Trade	9,095	10,749	14,809,185,680	15,086,927,952	-1.8	40,661,845	1,208,072,396
Retail Trade							
Building Materials	2,103	2,413	1,112,798,061	943,411,430	18.0	10,500,037	593,997,878
General Merchandise	1,398	1,497	1,989,137,257	2,259,540,978	-12.0	11,737,349	1,740,030,319
Food Stores	5,310	5,595	2,356,405,168	2,194,523,209	7.4	9,249,082	708,817,741
Automotive	4,904	5,654	4,037,143,058	3,606,849,808	11.9	3,871,372	373,429,471
Clothing	6,924	9,111	870,210,907	821,724,722	5.9	6,153,738	720,830,369
Home Furnishings	6,704	8,165	2,737,172,821	2,404,507,501	13.8	14,747,950	1,006,885,857
Restaurants	10,919	11,443	1,577,121,785	1,482,141,697	6.4	14,988,043	1,246,793,558
Drug Stores	1,086	1,167	688,038,665	709,685,263	-3.1	2,315,847	198,147,429
Liquor Stores	576	619	156,528,217	146,692,763	6.7	191,348	120,930,588
Miscellaneous Retail	31,888	41,718	3,470,521,251	3,475,197,153	-0.1	19,686,495	1,315,403,673
Total Retail Trade	71,812	87,382	18,995,077,190	18,044,274,524	5.3	93,441,261	8,025,266,883
Financial Services	1,406	1,474	237,592,737	208,886,075	13.7	14,719,851	45,718,941
Services	38,059	45,052	6,220,791,202	6,717,862,211	-7.4	81,432,141	1,805,844,141
Public Administration	70	71	105,972,434	85,870,883	23.4	1,645,080	45,318,792
Nonclassifiable	95	94	121,347,858	122,922,383	-1.3	632,469	13,716,001
Other	4	1,669	3,244,152	1,596	203168	4,889	182,605

Total	138,096	167,116	\$61,931,341,835	\$57,571,872,837	7.6%	\$ 469,527,970	\$14,799,119,150
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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 Houston-Galveston-Brazoria CMSA

May 20, 1998

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Industry	Reporting Outlets		Gross Sales 1997 4th Qtr	Gross Sales 1996 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 4th Qtr	1996 4th Qtr					
Agriculture / Forestry	2,336	2,693	\$ 218,813,585	\$ 193,789,946	12.9%	\$ 958,216	\$ 64,851,498
Mining	251	291	975,990,924	1,203,545,692	-18.9	4,278,979	26,533,672
Construction	4,375	5,315	3,304,945,002	2,898,497,731	14.0	22,289,762	374,157,757
Manufacturing	6,331	7,346	11,393,561,503	10,148,580,238	12.3	25,219,816	524,567,854
Transportation/Utilities	1,551	1,634	2,360,767,403	2,257,488,785	4.6	19,764,796	619,482,661
Wholesale Trade							
Durable Goods	5,806	6,864	8,089,720,851	10,342,394,917	-21.8	12,993,808	657,470,863
Nondurable Goods	2,487	3,087	8,804,100,286	9,831,217,835	-10.4	17,363,106	238,475,275
Total Wholesale Trade	8,293	9,951	16,893,821,137	20,173,612,752	-16.3	30,356,914	895,946,138
Retail Trade							
Building Materials	1,917	2,117	823,478,447	753,666,486	9.3	4,981,595	417,529,092
General Merchandise	1,727	2,096	2,125,991,436	1,965,188,081	8.2	13,579,503	1,548,789,669
Food Stores	5,009	5,208	1,959,480,393	1,936,775,148	1.2	4,436,676	569,807,004
Automotive	4,151	4,762	2,607,394,949	2,824,773,319	-7.7	3,844,004	311,400,972
Clothing	5,352	6,921	718,745,590	690,650,150	4.1	4,697,569	607,454,896
Home Furnishings	5,801	6,878	1,841,935,270	1,649,051,516	11.7	7,700,054	805,270,740
Restaurants	10,633	11,392	1,192,330,882	1,111,117,477	7.3	11,595,943	1,001,061,729
Drug Stores	965	1,099	470,870,255	421,999,021	11.6	2,970,876	182,123,257
Liquor Stores	837	873	138,823,493	142,558,485	-2.6	85,516	90,383,522
Miscellaneous Retail	25,210	32,014	3,673,252,821	2,952,984,193	24.4	10,633,710	1,029,541,696
Total Retail Trade	61,602	73,360	15,552,303,536	14,448,763,876	7.6	64,525,446	6,563,362,577
Financial Services	1,094	1,115	168,102,842	144,652,162	16.2	7,217,202	39,415,240
Services	29,589	34,461	5,264,798,419	5,362,383,224	-1.8	51,914,819	1,356,258,997
Public Administration	43	51	18,383,345	19,044,404	-3.5	411,976	13,713,357
Nonclassifiable	89	89	110,536,364	51,997,593	112.6	936,904	6,608,488
Other	*	*	*	*	*	*	*
Total	115,557	137,572	\$56,262,378,853	\$56,902,356,654	-1.1%	\$ 227,874,830	\$10,484,899,026

* - 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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