

**First Quarter 1998
State Sales and Use Tax
Analysis Report**



**John Sharp
Comptroller of Public Accounts**

**Research Division
September 18, 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 1998 1st Qtr	Reporting Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Anderson	795	798	\$ 823,355,763	\$ 770,510,117	6.9%	\$ 983,637	\$ 54,458,391
Andrews	378	408	52,086,544	48,314,988	7.8	217,674	18,846,948
Angelina	1,452	1,448	528,034,517	488,816,149	8.0	4,832,866	134,202,899
Aransas	460	495	125,459,753	60,107,971	108.7	234,932	25,587,269
Archer	159	170	13,703,527	15,193,898	-9.8	624,526	4,497,241
Armstrong	32	32	1,562,388	1,576,481	-0.9	43,280	490,695
Atascosa	517	535	70,239,229	59,119,306	18.8	344,600	30,505,049
Austin	558	583	228,374,490	154,377,459	47.9	369,779	29,010,487
Bailey	162	171	20,117,646	19,093,047	5.4	136,948	5,657,189
Bandera	306	320	20,118,678	19,252,912	4.5	51,674	9,683,376
Bastrop	763	758	113,860,323	107,926,124	5.5	238,094	38,322,312
Baylor	110	111	12,308,487	12,026,787	2.3	49,798	2,886,131
Bee	423	430	81,649,544	66,754,540	22.3	592,184	34,323,808
Bell	3,645	3,733	1,456,459,886	1,430,477,537	1.8	5,601,699	315,267,326
Bexar	22,270	23,590	10,162,547,275	9,127,505,322	11.3	83,442,313	2,693,860,823
Blanco	209	227	53,748,839	55,108,346	-2.5	254,890	9,523,322
Borden	9	6	226,928	24,334	832.6	0	87,405
Bosque	306	325	40,204,185	55,924,509	-28.1	65,330	8,125,744
Bowie	1,701	1,734	543,095,315	486,931,953	11.5	2,436,775	141,109,987
Brazoria	3,805	3,941	1,054,625,996	852,049,605	23.8	4,862,862	261,328,885
Brazos	2,535	2,612	595,493,260	545,804,379	9.1	5,057,362	260,985,491
Brewster	309	312	24,153,482	24,516,560	-1.5	272,637	11,764,325
Briscoe	45	47	2,447,848	3,237,322	-24.4	2,263	544,586
Brooks	141	153	13,907,814	14,186,950	-2.0	86,450	7,323,135
Brown	822	830	167,784,263	134,241,818	25.0	1,680,741	49,842,638
Burleson	297	316	45,112,094	43,866,845	2.8	81,159	12,897,223
Burnet	814	824	122,687,869	101,260,149	21.2	631,468	50,216,398
Caldwell	469	491	53,005,753	56,885,118	-6.8	-5,073	18,978,148
Calhoun	415	419	164,953,823	177,722,838	-7.2	181,513	20,473,065
Callahan	241	248	12,956,008	11,240,070	15.3	107,321	4,867,744
Cameron	4,987	5,318	993,304,583	908,577,434	9.3	5,362,170	395,150,038
Camp	184	214	41,048,660	34,362,467	19.5	17,436	8,080,811
Carson	116	127	8,463,414	7,917,252	6.9	97,529	2,604,276
Cass	512	528	82,722,688	80,093,288	3.3	191,520	22,909,775
Castro	149	151	19,145,563	19,304,813	-0.8	27,550	4,041,003
Chambers	390	401	170,620,026	168,773,119	1.1	351,574	19,172,227
Cherokee	734	744	160,641,587	143,845,575	11.7	641,282	37,653,554
Childress	149	148	19,331,772	18,561,686	4.1	35,355	7,459,123
Clay	164	172	18,324,042	19,002,713	-3.6	114,390	3,975,786
Cochran	57	60	6,608,686	4,843,025	36.5	13,326	1,274,715
Coke	76	82	8,313,495	8,046,646	3.3	97,652	1,378,313
Coleman	214	236	18,860,560	19,632,531	-3.9	119,495	6,892,631
Collin	5,892	5,784	2,119,974,820	2,140,622,722	-1.0	18,068,857	841,331,411
Collingsworth	62	61	4,648,293	4,877,827	-4.7	4,098	1,521,017
Colorado	501	508	102,126,719	91,978,923	11.0	451,339	22,905,093
Comal	1,728	1,764	301,276,481	728,329,734	-58.6	2,130,739	108,460,213
Comanche	270	298	35,226,272	32,767,945	7.5	85,689	11,013,920
Concho	47	55	4,252,973	3,986,049	6.7	41,815	1,484,540
Cooke	843	879	146,951,000	135,503,541	8.4	491,143	52,529,706
Coryell	663	686	99,704,732	84,202,481	18.4	823,596	47,202,365
Cottle	46	56	3,506,101	3,317,579	5.7	440	795,555
Crane	110	124	15,782,403	16,035,029	-1.6	71,490	4,795,699

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County	Reporting Outlets 1998 1st Qtr	Reporting Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Crockett	124	128	\$ 13,054,772	\$ 13,510,735	-3.4%	\$ 40,607	\$ 5,024,963
Crosby	104	104	22,864,523	18,261,541	25.2	56,660	2,185,750
Culberson	87	92	12,021,265	12,657,812	-5.0	14,332	3,221,462
Dallam	228	231	32,581,296	40,359,207	-19.3	236,147	10,472,096
Dallas	45,155	47,253	29,957,310,372	27,722,378,608	8.1	246,902,823	8,250,587,584
Dawson	315	335	43,891,062	40,896,016	7.3	72,564	13,781,524
Deaf Smith	353	367	76,709,399	78,942,033	-2.8	464,971	15,461,890
Delta	86	89	3,264,388	3,183,069	2.6	2,410	1,345,070
Denton	5,220	5,284	1,703,191,537	1,509,563,083	12.8	11,456,528	580,489,833
De Witt	388	403	54,759,306	55,332,942	-1.0	348,777	15,832,204
Dickens	53	55	11,411,128	10,884,407	4.8	2,291	2,292,238
Dimmit	157	159	23,500,377	18,054,110	30.2	21,561	7,617,453
Donley	86	97	4,586,392	4,563,586	0.5	56,488	2,182,212
Duval	196	191	24,826,019	17,786,213	39.6	54,952	7,914,603
Eastland	449	491	87,159,825	80,695,746	8.0	506,405	15,870,527
Ector	3,497	3,646	800,019,663	726,166,109	10.2	4,225,360	280,120,474
Edwards	35	37	2,916,856	2,659,440	9.7	31,334	1,513,910
Ellis	1,713	1,769	685,361,314	674,702,731	1.6	2,761,991	104,531,277
El Paso	9,677	9,700	3,439,314,611	2,955,788,032	16.4	23,249,739	854,152,730
Erath	633	651	117,751,810	110,835,819	6.2	452,001	41,659,017
Falls	277	267	29,235,219	27,867,508	4.9	49,268	11,498,949
Fannin	460	501	102,786,557	146,239,902	-29.7	435,965	18,785,116
Fayette	653	682	111,716,195	113,578,550	-1.6	451,490	29,128,162
Fisher	66	70	5,868,446	5,866,333	0.0	30,054	1,382,820
Floyd	128	143	21,163,898	19,165,494	10.4	42,810	3,218,349
Foard	38	37	1,531,461	1,674,050	-8.5	690	437,613
Fort Bend	4,295	4,401	1,375,842,542	1,180,711,036	16.5	15,225,051	424,775,774
Franklin	147	152	15,667,785	14,912,658	5.1	42,373	5,720,788
Freestone	313	311	41,401,123	35,541,760	16.5	107,180	10,501,150
Frio	254	266	31,731,054	30,353,665	4.5	25,526	13,507,897
Gaines	269	278	49,183,464	46,109,119	6.7	282,849	10,388,148
Galveston	4,381	4,484	2,130,682,838	2,106,625,417	1.1	5,837,061	309,152,701
Garza	209	213	10,774,043	11,968,059	-10.0	59,650	5,146,458
Gillespie	702	702	76,050,844	73,024,167	4.1	312,308	32,622,658
Glasscock	20	20	1,155,722	1,001,360	15.4	1,308	379,439
Goliad	93	98	7,853,570	7,282,473	7.8	2,660	3,038,096
Gonzales	340	328	92,693,503	93,503,118	-0.9	495,952	16,168,464
Gray	615	615	108,933,649	109,571,356	-0.6	638,586	49,101,357
Grayson	2,322	2,478	501,970,491	511,929,332	-1.9	3,985,519	160,500,494
Gregg	3,238	3,332	1,016,556,176	966,742,016	5.2	6,523,565	327,733,934
Grimes	364	367	126,668,233	122,330,074	3.5	219,746	15,248,059
Guadalupe	1,171	1,212	387,149,009	259,736,638	49.1	1,789,291	82,872,060
Hale	726	747	114,307,905	629,663,140	-81.8	895,143	37,649,357
Hall	87	92	6,039,880	5,877,169	2.8	11,387	2,004,966
Hamilton	209	202	50,704,157	17,901,030	183.2	115,898	6,893,322
Hansford	138	150	42,532,356	34,394,721	23.7	137,900	4,331,545
Hardeman	109	108	7,308,700	7,601,266	-3.8	330,740	3,117,389
Hardin	764	781	139,901,375	131,439,461	6.4	523,312	38,715,455
Harris	63,069	65,795	31,705,090,719	29,582,106,534	7.2	184,968,838	7,877,670,630
Harrison	990	1,001	324,068,778	359,731,135	-9.9	1,635,080	66,591,688
Hartley	37	35	6,650,389	7,642,240	-13.0	20,854	1,195,655
Haskell	146	166	16,888,785	16,312,036	3.5	82,831	3,776,653

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County	Reporting Outlets 1998 1st Qtr	Reporting Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Hays	1,733	1,756	\$ 344,501,396	\$ 300,563,864	14.6%	\$ 4,409,807	\$ 155,565,769
Hemphill	126	138	12,414,809	12,267,195	1.2	204,756	4,617,742
Henderson	1,244	1,272	167,208,431	150,322,941	11.2	6,073,500	76,565,966
Hidalgo	6,783	7,207	1,602,825,239	1,562,636,349	2.6	7,741,259	610,196,783
Hill	701	702	100,137,204	91,109,379	9.9	762,580	40,868,937
Hockley	508	522	82,313,635	72,476,267	13.6	506,374	26,550,766
Hood	722	737	89,510,828	81,624,762	9.7	253,600	43,901,749
Hopkins	654	655	233,354,752	205,541,729	13.5	1,321,243	45,478,928
Houston	335	349	91,919,326	73,674,711	24.8	669,558	18,715,531
Howard	717	759	156,232,320	137,596,234	13.5	768,595	41,103,942
Hudspeth	42	47	2,487,814	2,326,853	6.9	875	834,117
Hunt	1,232	1,291	387,091,888	390,082,752	-0.8	1,452,146	74,698,155
Hutchinson	561	574	134,946,128	131,833,719	2.4	669,095	29,538,723
Irion	46	44	1,801,728	2,130,580	-15.4	11,356	721,692
Jack	177	198	11,343,330	11,939,695	-5.0	43,722	4,920,411
Jackson	264	258	119,134,049	55,264,732	115.6	264,730	16,118,616
Jasper	706	744	279,837,580	286,055,167	-2.2	422,157	44,652,630
Jeff Davis	72	66	3,176,253	2,389,926	32.9	967	1,341,437
Jefferson	4,728	5,007	1,994,736,910	1,767,813,941	12.8	7,215,314	485,160,891
Jim Hogg	103	102	14,210,928	12,655,670	12.3	6,756	7,230,729
Jim Wells	793	787	126,415,499	118,709,852	6.5	511,240	59,985,121
Johnson	1,691	1,692	377,273,107	350,126,375	7.8	1,324,460	115,407,123
Jones	299	288	47,614,043	56,194,541	-15.3	176,007	17,283,239
Karnes	209	228	24,489,388	24,891,693	-1.6	54,813	8,931,126
Kaufman	1,327	1,393	275,315,130	227,445,681	21.0	887,251	79,744,494
Kendall	607	622	107,033,960	97,141,795	10.2	267,743	27,755,566
Kenedy	5	7	23,977	141,228	-83.0	0	20,818
Kent	20	21	3,146,958	2,672,808	17.7	232	190,307
Kerr	955	1,003	160,733,667	141,551,390	13.6	567,329	72,079,564
Kimble	127	133	14,631,183	13,655,788	7.1	38,326	4,908,344
King	12	13	324,133	374,578	-13.5	322	134,239
Kinney	52	54	4,697,661	5,286,292	-11.1	841	1,484,115
Kleberg	519	508	74,537,468	78,900,663	-5.5	268,168	37,680,148
Knox	111	113	11,173,445	11,468,413	-2.6	11,674	3,232,544
Lamar	984	1,011	173,212,410	176,650,361	-1.9	1,154,855	66,626,166
Lamb	257	275	57,927,593	65,410,516	-11.4	410,373	7,688,363
Lampasas	309	322	31,857,237	32,033,718	-0.6	301,536	11,513,307
La Salle	108	107	10,516,117	8,996,655	16.9	26,139	3,096,049
Lavaca	424	423	88,027,285	86,354,553	1.9	804,381	18,272,635
Lee	351	361	74,162,331	70,421,537	5.3	247,497	19,970,953
Leon	325	316	134,782,673	89,680,473	50.3	42,551	11,319,484
Liberty	953	987	256,184,330	262,929,403	-2.6	1,078,117	61,625,220
Limestone	427	409	59,810,294	54,892,849	9.0	96,509	21,625,269
Lipscomb	79	82	17,611,413	20,048,253	-12.2	31,270	1,167,883
Live Oak	217	219	25,152,944	26,311,267	-4.4	8,088	8,303,838
Llano	396	413	39,711,153	37,701,928	5.3	96,511	12,349,089
Loving	*	*	*	*	*	*	*
Lubbock	5,668	5,886	1,933,085,060	1,797,386,843	7.5	9,015,157	482,390,873
Lynn	79	76	20,852,073	18,324,011	13.8	85,337	3,599,607
Madison	174	183	20,271,961	19,699,686	2.9	29,231	8,118,592
Marion	250	251	32,124,739	31,594,343	1.7	54,127	5,746,571
Martin	90	94	29,426,163	30,410,811	-3.2	2,246	4,322,104

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Mason	105	102	\$ 6,936,027	\$ 6,273,631	10.6%	\$ 3,577	\$ 2,020,500
Matagorda	681	701	97,703,323	98,237,896	-0.5	367,143	38,040,796
Maverick	626	683	99,618,868	92,007,740	8.3	229,243	43,368,910
McCulloch	189	184	27,497,748	27,898,045	-1.4	12,316	10,233,206
McLennan	4,238	4,437	1,429,827,501	1,454,364,279	-1.7	5,706,752	350,707,351
McMullen	21	16	1,160,870	642,927	80.6	31,394	324,306
Medina	548	556	101,325,254	81,259,581	24.7	467,723	20,344,340
Menard	58	61	4,690,312	5,225,886	-10.2	1,401	1,166,833
Midland	3,518	3,686	1,133,468,043	1,261,675,624	-10.2	4,207,331	314,745,460
Milam	424	464	53,505,780	57,021,099	-6.2	400,814	16,164,828
Mills	106	111	7,824,571	7,550,574	3.6	5,068	3,633,826
Mitchell	172	187	14,462,280	13,037,580	10.9	34,984	6,126,053
Montague	468	494	46,714,030	42,079,772	11.0	214,915	15,140,497
Montgomery	4,336	4,464	1,406,543,848	1,245,035,173	13.0	8,794,415	456,853,927
Moore	359	396	67,738,099	62,791,245	7.9	574,906	19,584,346
Morris	208	215	166,210,714	171,588,132	-3.1	351,955	12,140,919
Motley	39	41	4,621,098	4,572,926	1.1	721	812,628
Nacogdoches	1,035	1,084	286,218,618	223,621,383	28.0	1,303,395	75,763,478
Navarro	872	861	256,518,265	199,949,575	28.3	939,785	47,793,057
Newton	153	152	34,885,679	17,965,494	94.2	101,577	4,112,321
Nolan	401	412	71,155,202	57,130,738	24.5	758,716	34,408,005
Nueces	6,498	6,722	1,910,954,744	2,073,357,287	-7.8	10,130,850	692,796,233
Ochiltree	285	292	41,489,472	44,081,487	-5.9	199,229	14,327,911
Oldham	40	47	4,295,068	3,368,246	27.5	109,850	1,009,796
Orange	1,310	1,361	302,916,638	265,864,355	13.9	1,853,096	83,487,035
Palo Pinto	598	610	169,837,430	195,184,579	-13.0	355,215	43,815,870
Panola	398	411	52,266,179	48,638,321	7.5	449,682	19,735,208
Parker	1,125	1,164	302,557,203	264,931,639	14.2	2,353,760	74,000,661
Parmer	126	139	21,754,262	17,169,449	26.7	1,542,822	4,775,975
Pecos	370	394	49,740,182	47,625,634	4.4	122,403	16,434,687
Polk	680	699	117,288,888	109,981,956	6.6	446,736	42,685,440
Potter	3,160	3,269	1,010,529,781	988,253,534	2.3	8,750,253	351,181,809
Presidio	140	147	9,748,522	9,304,081	4.8	76,516	3,596,097
Rains	155	160	12,013,923	11,800,039	1.8	131,138	5,486,693
Randall	1,346	1,472	373,523,929	374,753,777	-0.3	1,258,157	80,702,247
Reagan	107	116	15,755,770	13,513,237	16.6	24,511	6,591,048
Real	72	79	2,253,767	2,186,656	3.1	9,098	1,048,374
Red River	201	222	42,041,955	40,015,741	5.1	78,855	6,441,488
Reeves	284	303	63,696,889	27,319,177	133.2	111,295	11,123,314
Refugio	168	175	20,830,575	18,619,602	11.9	54,532	7,900,803
Roberts	18	18	599,115	616,508	-2.8	768	219,112
Robertson	243	253	29,313,055	38,886,889	-24.6	461,967	7,318,481
Rockwall	758	739	127,105,396	106,963,072	18.8	1,255,908	54,501,451
Runnels	264	266	48,979,261	41,116,704	19.1	253,164	11,793,620
Rusk	714	727	115,938,357	119,685,294	-3.1	397,117	39,318,943
Sabine	208	210	45,114,360	41,805,699	7.9	110,171	7,309,030
San Augustine	128	133	29,646,231	28,465,177	4.1	32,751	5,543,940
San Jacinto	231	212	13,086,063	13,954,916	-6.2	34,497	5,339,261
San Patricio	875	913	216,935,798	175,798,015	23.4	776,214	45,016,785
San Saba	129	123	9,963,313	8,919,557	11.7	6,615	3,142,144
Schleicher	61	65	8,172,698	8,471,095	-3.5	18,683	2,393,772
Scurry	403	434	131,438,225	88,524,070	48.5	1,388,076	25,541,248

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County	Reporting Outlets		Gross Sales		Percent	Use Tax	Amount Subject to
	1998 1st Qtr	1997 1st Qtr	1998 1st Qtr	1997 1st Qtr	Change	Purchases	State Sales & Use Tax
Shackelford	96	102	\$ 4,797,849	\$ 4,759,314	0.8%	\$ 51,301	\$ 2,465,940
Shelby	425	431	68,054,239	58,631,848	16.1	639,370	21,824,232
Sherman	61	63	3,616,681	5,814,166	-37.8	144,188	1,359,243
Smith	3,889	4,028	877,374,078	826,421,723	6.2	7,190,247	362,686,943
Somervell	149	144	12,987,374	11,949,622	8.7	917,350	5,711,281
Starr	520	568	63,738,165	60,378,430	5.6	182,388	29,448,218
Stephens	280	296	23,878,654	25,216,354	-5.3	104,652	10,422,232
Sterling	47	52	3,494,113	3,183,609	9.8	17,389	1,366,123
Stonewall	63	68	3,644,428	3,306,339	10.2	2,701	1,811,394
Sutton	148	159	19,228,872	16,659,075	15.4	268,625	8,358,662
Swisher	150	147	18,916,391	21,299,364	-11.2	21,495	4,493,969
Tarrant	24,054	24,556	10,553,906,549	8,767,427,280	20.4	104,562,161	3,058,545,213
Taylor	2,829	2,930	790,714,440	689,006,205	14.8	4,812,786	245,367,868
Terrell	34	37	1,148,756	1,402,077	-18.1	1,322	526,837
Terry	230	245	48,553,173	47,930,252	1.3	93,492	10,431,001
Throckmorton	45	46	1,900,674	1,865,602	1.9	503	745,121
Titus	569	608	277,041,478	262,215,510	5.7	267,475	44,682,833
Tom Green	2,446	2,485	502,971,553	467,242,256	7.6	3,132,607	172,329,940
Travis	16,166	16,697	5,834,851,353	5,010,498,943	16.5	85,731,084	2,126,966,846
Trinity	250	266	26,772,513	19,883,767	34.6	54,896	7,767,963
Tyler	246	259	37,246,125	30,075,679	23.8	86,141	10,368,835
Upshur	467	521	72,638,483	71,994,884	0.9	175,806	22,400,601
Upton	103	114	14,254,513	8,181,969	74.2	114,100	3,780,300
Uvalde	512	520	93,914,028	83,132,487	13.0	814,925	30,337,281
Val Verde	708	728	92,784,509	88,520,595	4.8	236,304	44,099,358
Van Zandt	1,024	1,087	70,348,565	68,314,793	3.0	654,965	31,555,399
Victoria	1,662	1,699	497,908,428	402,981,718	23.6	3,025,830	177,780,503
Walker	775	793	301,599,833	157,396,672	91.6	840,068	65,766,488
Waller	425	443	156,096,678	133,585,948	16.9	974,668	23,218,408
Ward	304	314	38,976,749	32,792,058	18.9	122,774	15,425,721
Washington	726	769	209,435,699	197,893,184	5.8	878,560	46,713,708
Webb	2,973	3,126	729,363,906	799,979,280	-8.8	5,173,584	258,329,441
Wharton	888	883	170,515,313	154,644,765	10.3	770,238	45,413,376
Wheeler	157	155	14,922,781	15,416,702	-3.2	150,209	3,856,866
Wichita	2,723	2,849	579,528,401	550,248,851	5.3	4,972,996	208,554,931
Wilbarger	303	315	39,197,715	61,854,379	-36.6	304,155	13,041,558
Willacy	193	225	24,233,804	23,577,750	2.8	198,045	9,526,019
Williamson	3,292	3,343	1,157,097,011	840,074,032	37.7	12,309,721	391,280,970
Wilson	340	359	37,370,441	39,893,378	-6.3	117,232	12,958,811
Winkler	211	214	27,192,864	34,537,287	-21.3	122,161	11,053,017
Wise	676	684	230,055,737	132,235,061	74.0	1,303,872	45,390,970
Wood	802	823	96,396,132	96,280,458	0.1	417,605	34,452,955
Yoakum	213	228	33,048,166	32,747,958	0.9	234,315	9,466,972
Young	582	631	64,081,225	61,641,629	4.0	415,644	21,983,774
Zapata	178	199	26,028,658	16,962,184	53.5	14,989	9,068,937
Zavala	133	131	19,970,382	32,244,951	-38.1	103,220	3,384,540
In-State Total	369,221	382,809	\$141,413,273,752	\$130,533,389,913	8.3%	\$1,009,377,953	\$39,367,773,428

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State or Country	Reporting Outlets 1998 1st Qtr	Reporting Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Alabama	141	136	\$ 77,946,898	\$ 77,759,650	0.2%	\$ 844,563	\$ 20,716,849
Alaska	*	*	*	*	*	*	*
Arizona	199	213	197,377,450	187,380,531	5.3	17,379	68,144,612
Arkansas	270	282	213,003,313	133,181,265	59.9	7,373,872	29,318,662
California	1,532	1,511	4,601,875,822	3,775,847,898	21.9	75,797,763	500,732,069
Colorado	365	381	261,429,859	239,607,958	9.1	17,315,358	89,009,844
Connecticut	210	222	689,551,055	848,254,124	-18.7	75,459,114	227,241,409
Delaware	40	35	391,035,492	208,661,155	87.4	46,267,460	48,448,230
Florida	441	456	430,728,377	393,113,733	9.6	2,502,605	129,547,083
Georgia	498	546	619,307,654	432,721,329	43.1	3,118,146	262,318,627
Hawaii	*	*	*	*	*	*	*
Idaho	27	26	92,235,217	55,966,294	64.8	311,207	18,204,453
Illinois	701	696	1,008,865,719	880,019,953	14.6	14,723,913	242,680,291
Indiana	169	162	269,070,763	258,395,183	4.1	3,028,211	52,346,393
Iowa	123	128	98,799,826	87,911,156	12.4	372,652	20,759,670
Kansas	225	252	89,788,773	71,984,462	24.7	22,977,735	48,860,102
Kentucky	105	105	182,883,435	136,374,388	34.1	488,438	14,898,211
Louisiana	650	681	211,473,102	337,203,057	-37.3	12,058,497	52,708,366
Maine	10	8	6,293,424	4,834,302	30.2	0	2,184,989
Maryland	144	148	72,846,977	51,146,402	42.4	5,580,893	27,256,725
Massachusetts	442	492	435,932,523	596,946,630	-27.0	34,074,209	143,042,858
Michigan	259	261	294,356,275	269,848,619	9.1	69,514,635	138,986,788
Minnesota	384	391	720,159,573	479,743,806	50.1	13,304,478	137,865,557
Mississippi	87	100	135,314,011	108,088,958	25.2	3,512,886	61,374,749
Missouri	427	438	475,162,607	423,342,552	12.2	27,372,911	206,793,979
Montana	12	11	4,717,522	3,410,364	38.3	0	995,634
Nebraska	116	119	71,791,525	58,201,271	23.4	9,252,126	41,012,750
Nevada	41	36	8,734,334	7,133,041	22.4	7,327	3,962,264
New Hampshire	35	42	41,095,007	68,718,786	-40.2	4,080	8,117,381
New Jersey	516	500	2,765,158,145	1,731,037,074	59.7	45,160,565	815,224,406
New Mexico	343	323	94,270,888	91,735,329	2.8	734,070	15,351,810
New York	596	585	934,373,009	840,196,684	11.2	3,441,309	288,934,106
North Carolina	259	270	302,648,800	316,532,258	-4.4	1,668,375	42,948,904
North Dakota	9	11	2,664,415	1,891,883	40.8	95,003	1,176,280
Ohio	525	528	1,070,583,437	926,930,137	15.5	45,107,039	198,165,159
Oklahoma	689	699	1,368,105,958	1,788,257,331	-23.5	239,127,540	310,250,701
Oregon	116	123	126,975,195	124,324,090	2.1	799,278	14,569,354
Pennsylvania	426	448	1,295,503,338	1,077,772,334	20.2	70,066,729	182,958,124
Rhode Island	30	30	49,131,762	44,916,891	9.4	39,590	5,575,416
South Carolina	85	99	142,462,101	106,494,902	33.8	4,578,019	14,051,439
South Dakota	19	21	59,560,831	54,712,416	8.9	615,161	38,936,431
Tennessee	285	288	395,064,260	341,561,809	15.7	23,591,233	150,588,307
Utah	111	114	65,475,401	55,206,525	18.6	6,014,216	28,133,999
Vermont	13	12	7,095,232	4,211,910	68.5	18,983	2,067,043
Virginia	229	220	273,391,129	239,429,655	14.2	11,337,021	74,414,126
Washington	185	173	142,182,020	77,845,006	82.6	2,754,427	49,023,836
Washington, DC	27	25	357,458,600	239,210,259	49.4	50,463,481	398,707,154
West Virginia	14	14	13,746,802	19,981,052	-31.2	214,896	4,598,127
Wisconsin	244	232	319,785,049	255,875,002	25.0	5,480,340	40,098,563
Wyoming	15	11	7,255,931	10,190,958	-28.8	0	2,818,942
Canada	12	8	996,263	600,885	65.8	0	722,996
Mexico	*	*	*	*	*	*	*

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State or Country	Reporting Outlets		Gross Sales	Gross Sales	Percent	Use Tax	Amount Subject to
	1998 1st Qtr	1997 1st Qtr	1998 1st Qtr	1997 1st Qtr	Change	Purchases	State Sales & Use Tax
Other	*	*	\$ *	\$ *	* %	\$ *	\$ *
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Out-of-State Total	12,405	12,619	\$ 21,496,039,281	\$ 18,544,711,546	15.9%	\$ 956,587,733	\$ 5,277,080,991
	=====	=====	=====	=====	=====	=====	=====
 Total	 381,626	 395,428	 \$162,909,313,033	 \$149,078,101,459	 9.3%	 \$1,965,965,686	 \$44,644,854,419

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

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County	Reporting Outlets		Gross Sales		Percent	Use Tax	Amount Subject to
	1998 1st Qtr	1997 1st Qtr	1998 1st Qtr	1997 1st Qtr	Change	Purchases	State Sales & Use Tax
Anderson	473	467	\$ 777,505,210	\$ 698,029,796	11.4%	\$ 456,667	\$ 38,379,800
Andrews	174	197	19,252,441	19,360,218	-0.6	36,224	8,865,374
Angelina	772	791	168,000,292	158,209,116	6.2	1,231,733	84,569,728
Aransas	272	287	39,219,261	42,463,278	-7.6	42,454	21,453,065
Archer	88	91	8,373,194	7,929,440	5.6	28,831	2,759,547
Armstrong	21	20	1,139,718	1,003,981	13.5	286	404,222
Atascosa	306	318	44,854,164	39,086,327	14.8	276,297	20,701,147
Austin	321	338	49,718,210	44,832,232	10.9	161,322	22,023,546
Bailey	93	100	13,688,885	11,986,326	14.2	130,519	3,608,061
Bandera	174	183	12,829,519	13,812,961	-7.1	31,336	6,286,283
Bastrop	455	458	94,082,235	84,525,641	11.3	195,471	32,350,664
Baylor	71	71	7,601,052	7,604,038	-0.0	42,543	2,153,650
Bee	236	260	37,671,100	34,236,843	10.0	30,727	21,485,846
Bell	2,091	2,189	715,305,516	708,364,504	1.0	1,516,624	219,826,567
Bexar	12,202	13,042	3,396,412,585	3,266,017,137	4.0	22,143,523	1,709,845,069
Blanco	128	140	7,843,747	7,995,195	-1.9	1,622	3,470,467
Borden	4	4	45,910	24,334	88.7	0	40,611
Bosque	189	203	13,205,615	14,619,345	-9.7	5,269	6,290,906
Bowie	971	1,018	205,846,719	191,194,904	7.7	950,694	105,397,948
Brazoria	2,095	2,194	392,043,024	368,915,582	6.3	1,576,111	189,225,778
Brazos	1,355	1,375	338,648,153	312,868,953	8.2	1,980,541	189,269,710
Brewster	189	195	17,606,921	18,110,523	-2.8	52,965	9,111,977
Briscoe	31	28	1,020,842	960,015	6.3	2,190	422,586
Brooks	97	103	11,758,221	11,406,436	3.1	86,334	6,577,533
Brown	454	462	73,001,795	71,010,178	2.8	370,653	38,725,615
Burleson	171	176	20,488,100	19,759,458	3.7	34,271	9,437,461
Burnet	441	464	69,122,588	62,527,063	10.5	319,555	35,733,173
Caldwell	278	300	39,494,715	36,738,774	7.5	55,515	15,123,881
Calhoun	231	235	30,957,563	30,281,427	2.2	79,049	15,529,098
Callahan	146	144	7,623,781	7,323,474	4.1	8,131	3,426,948
Cameron	3,051	3,285	534,617,734	498,521,635	7.2	1,670,402	286,505,606
Camp	126	146	18,054,717	17,520,384	3.0	13,041	7,208,437
Carson	68	73	4,587,387	4,449,079	3.1	95,769	1,494,964
Cass	333	340	45,302,281	43,543,622	4.0	94,603	18,031,802
Castro	83	85	8,313,147	6,897,480	20.5	7,229	3,136,678
Chambers	224	241	119,153,768	147,894,954	-19.4	215,227	12,529,955
Cherokee	430	438	71,858,910	64,572,342	11.3	465,435	28,322,657
Childress	99	102	14,018,746	13,671,298	2.5	34,416	6,616,824
Clay	96	104	12,850,833	11,896,125	8.0	92,873	3,107,581
Cochran	41	44	5,544,914	3,885,486	42.7	5,843	1,123,936
Coke	54	57	5,798,177	5,861,644	-1.1	385	1,031,215
Coleman	132	143	12,272,511	12,954,362	-5.3	103,280	4,691,977
Collin	3,023	2,945	1,085,647,998	926,073,969	17.2	4,350,971	566,180,265
Collingsworth	32	34	2,508,384	2,815,654	-10.9	4,066	977,114
Colorado	282	290	40,691,320	39,094,709	4.1	218,365	15,281,145
Comal	922	944	161,309,783	593,649,442	-72.8	986,445	75,248,059
Comanche	176	189	23,060,640	20,122,774	14.6	16,018	7,602,234
Concho	29	35	3,516,042	3,385,941	3.8	545	1,089,660
Cooke	477	511	80,233,106	82,274,406	-2.5	129,036	36,716,953
Coryell	385	387	67,350,611	58,944,847	14.3	284,130	32,331,317
Cottle	33	40	3,049,499	2,841,519	7.3	440	556,010
Crane	61	67	6,088,243	6,524,319	-6.7	11,118	2,381,791

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Crockett	76	76	\$ 7,282,175	\$ 7,873,664	-7.5%	\$ 32,037	\$ 3,627,345
Crosby	72	69	18,495,229	14,375,353	28.7	39,385	1,852,163
Culberson	59	61	9,889,948	10,583,583	-6.6	14,326	2,954,017
Dallam	128	134	14,127,428	13,508,554	4.6	109,138	6,497,794
Dallas	22,021	23,121	8,447,148,738	7,688,409,501	-9.9	47,911,039	3,372,628,677
Dawson	173	186	19,208,930	21,153,360	-9.2	42,121	9,416,771
Deaf Smith	201	205	30,268,708	29,749,601	1.7	333,336	10,389,707
Delta	56	61	2,628,690	2,617,011	0.4	2,205	871,644
Denton	2,713	2,728	894,685,892	710,844,170	25.9	5,301,871	415,177,959
De Witt	240	250	27,602,787	27,566,543	0.1	46,646	11,015,452
Dickens	38	39	2,260,897	2,544,126	-11.1	2,124	1,028,589
Dimmit	95	104	12,479,913	10,400,264	20.0	18,686	6,400,833
Donley	58	66	3,404,226	3,309,005	2.9	17,188	1,616,193
Duval	130	123	9,244,162	7,894,855	17.1	43,730	4,611,559
Eastland	245	267	30,749,380	28,837,315	6.6	113,198	11,418,478
Ector	1,685	1,786	319,120,433	291,526,385	9.5	1,306,743	156,740,348
Edwards	18	20	2,336,619	2,100,141	11.3	249	971,394
Ellis	863	914	152,318,139	142,899,855	6.6	961,008	68,837,775
El Paso	5,605	5,626	1,210,773,990	1,173,772,768	3.2	6,843,941	592,646,017
Erath	355	352	66,074,484	66,061,262	0.0	133,051	31,621,266
Falls	187	176	17,061,757	15,575,445	9.5	27,467	8,446,691
Fannin	269	313	34,544,349	34,587,520	-0.1	144,691	14,279,215
Fayette	383	400	59,247,268	58,409,523	1.4	128,082	19,523,343
Fisher	37	43	2,586,376	2,710,098	-4.6	2,570	1,001,914
Floyd	76	84	9,929,457	9,891,278	0.4	26,724	2,134,465
Foard	24	22	1,136,474	1,183,156	-3.9	385	375,954
Fort Bend	2,174	2,244	517,561,555	478,497,327	8.2	3,443,312	273,751,397
Franklin	101	105	12,072,544	10,934,475	10.4	9,991	4,683,701
Freestone	208	193	27,384,409	25,292,224	8.3	51,065	8,338,115
Frio	145	152	16,952,582	17,490,866	-3.1	20,807	8,101,433
Gaines	159	167	21,338,881	16,452,338	29.7	211,603	6,808,454
Galveston	2,556	2,613	406,630,917	370,985,169	9.6	2,017,531	220,007,842
Garza	153	156	5,958,814	6,067,457	-1.8	50,253	3,180,664
Gillespie	432	419	47,184,745	42,718,399	10.5	172,054	25,352,255
Glasscock	12	13	601,035	423,320	42.0	372	204,523
Goliad	56	61	6,177,354	5,773,939	7.0	1,949	2,568,059
Gonzales	205	196	27,211,003	27,554,774	-1.2	120,858	10,745,880
Gray	327	328	57,804,991	56,030,646	3.2	237,562	28,336,923
Grayson	1,277	1,395	237,532,537	231,872,861	2.4	798,831	117,339,929
Gregg	1,731	1,788	394,674,204	393,877,328	0.2	905,255	203,740,284
Grimes	219	226	71,609,482	65,532,590	9.3	51,773	10,706,798
Guadalupe	624	647	146,615,540	85,605,339	71.3	296,786	61,966,777
Hale	407	423	63,933,431	581,221,538	-89.0	563,411	29,553,289
Hall	58	59	3,044,031	3,333,864	-8.7	10,258	1,521,516
Hamilton	116	121	10,125,203	8,375,160	20.9	19,752	4,298,896
Hansford	68	75	6,724,445	7,656,380	-12.2	112,598	2,771,042
Hardeman	66	69	4,828,885	4,826,606	0.0	297,368	2,558,158
Hardin	420	435	81,925,103	78,295,229	4.6	95,976	30,091,953
Harris	33,146	34,722	9,734,781,911	8,916,134,826	9.2	50,056,865	4,508,074,954
Harrison	523	517	93,316,749	89,099,535	4.7	363,054	38,588,588
Hartley	20	19	2,744,108	4,412,762	-37.8	42	839,772
Haskell	96	105	12,426,248	12,806,981	-3.0	81,803	2,970,699

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Hays	990	1,012	\$ 186,840,187	\$ 162,984,769	14.6%	\$ 3,039,566	\$ 117,948,513
Hemphill	54	66	4,741,053	4,771,732	-0.6	103,290	2,274,750
Henderson	794	833	122,364,717	109,453,875	11.8	386,665	54,825,773
Hidalgo	4,181	4,467	933,049,749	867,553,119	7.5	3,621,734	486,134,091
Hill	475	466	73,865,003	63,290,562	16.7	649,247	34,874,406
Hockley	256	265	50,708,048	38,629,556	31.3	390,791	15,861,636
Hood	432	449	64,911,777	60,385,296	7.5	166,691	35,219,106
Hopkins	377	379	85,468,960	79,247,329	7.9	187,013	31,789,874
Houston	202	212	29,463,552	27,689,376	6.4	639,748	11,827,340
Howard	376	409	65,046,599	62,403,491	-4.2	113,709	28,525,022
Hudspeth	35	38	2,172,589	1,875,488	15.8	632	685,580
Hunt	766	794	123,199,456	119,699,154	2.9	652,042	59,747,391
Hutchinson	292	300	39,236,821	35,361,751	11.0	127,744	18,849,865
Irion	26	22	650,458	653,705	-0.5	1,928	429,879
Jack	91	102	5,838,780	5,946,040	-1.8	5,997	3,077,729
Jackson	141	137	39,602,261	42,148,954	-6.0	25,854	10,487,531
Jasper	418	434	87,919,762	84,087,811	4.6	233,880	33,713,333
Jeff Davis	48	42	1,821,234	1,550,705	17.4	898	1,045,385
Jefferson	2,520	2,678	565,875,592	539,591,932	4.9	2,278,456	323,021,157
Jim Hogg	80	73	9,388,088	8,701,510	7.9	6,756	4,351,977
Jim Wells	440	427	65,617,453	61,089,728	7.4	129,542	36,524,362
Johnson	813	816	175,553,437	159,983,768	9.7	536,372	84,402,739
Jones	156	148	26,419,239	35,864,326	-26.3	46,415	13,645,563
Karnes	125	138	14,841,980	14,008,635	5.9	25,944	7,029,890
Kaufman	807	849	153,773,000	119,953,208	28.2	203,750	58,369,352
Kendall	338	353	79,357,119	70,046,798	13.3	67,107	19,894,412
Kenedy	4	5	16,887	133,710	-87.4	0	15,633
Kent	9	11	2,757,118	2,251,375	22.5	0	127,726
Kerr	513	538	99,206,760	84,303,459	17.7	381,755	50,251,020
Kimble	82	80	11,648,095	10,441,926	11.6	7,934	4,355,668
King	11	12	323,657	372,626	-13.1	322	133,763
Kinney	35	36	1,716,430	1,788,524	-4.0	404	932,138
Kleberg	313	310	53,811,696	51,128,232	5.2	114,469	31,014,503
Knox	65	62	3,223,295	3,283,367	-1.8	3,068	1,355,387
Lamar	557	575	110,676,032	111,722,784	-0.9	573,801	53,332,973
Lamb	159	171	13,808,149	13,917,214	-0.8	222,994	6,128,265
Lampasas	176	184	20,314,500	21,440,404	-5.3	10,012	7,824,745
La Salle	75	75	6,107,037	6,567,405	-7.0	1,898	2,565,408
Lavaca	241	238	34,221,598	31,472,123	8.7	81,959	12,901,994
Lee	189	195	33,044,937	30,068,032	9.9	112,203	11,967,728
Leon	204	199	19,439,099	18,883,365	2.9	27,484	6,945,312
Liberty	532	562	175,072,909	155,305,537	12.7	384,110	45,686,091
Limestone	281	265	35,345,256	32,935,584	7.3	56,707	15,402,272
Lipscomb	40	42	1,933,661	2,202,733	-12.2	19,518	724,965
Live Oak	134	139	19,421,801	19,500,216	-0.4	7,948	5,883,997
Llano	224	227	19,574,018	18,632,412	5.1	39,152	8,679,433
Loving	*	*	*	*	*	*	*
Lubbock	3,050	3,155	699,048,982	642,202,510	8.9	2,974,651	331,286,284
Lynn	50	49	10,451,289	6,003,574	74.1	69,553	1,305,330
Madison	97	101	15,493,553	15,268,613	1.5	27,598	6,720,697
Marion	182	188	11,470,321	10,123,887	13.3	31,085	4,479,178
Martin	45	52	8,473,150	9,312,216	-9.0	2,225	1,358,123

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Mason	61	57	\$ 3,397,869	\$ 3,135,988	8.4%	\$ 1,616	\$ 1,437,423
Matagorda	405	419	56,432,409	56,359,718	0.1	322,212	28,961,014
Maverick	445	478	71,408,244	65,208,398	9.5	112,409	38,983,319
McCulloch	114	107	13,501,552	12,912,281	4.6	12,015	7,788,562
McLennan	2,313	2,441	509,124,863	485,185,544	4.9	1,495,942	243,493,655
McMullen	10	10	557,664	585,450	-4.7	214	261,236
Medina	323	340	60,760,127	51,621,082	17.7	200,723	16,398,236
Menard	36	42	2,276,328	2,301,561	-1.1	1,401	1,005,966
Midland	1,693	1,808	352,871,387	335,698,448	5.1	1,596,248	190,903,054
Milam	261	289	30,439,892	31,914,106	-4.6	73,761	12,334,624
Mills	69	73	5,267,417	4,811,112	9.5	1,955	1,977,729
Mitchell	104	115	9,924,035	9,071,223	9.4	13,765	4,688,562
Montague	268	284	29,444,078	27,838,681	5.8	82,747	11,016,797
Montgomery	2,203	2,275	573,909,254	492,340,326	16.6	4,700,102	322,394,829
Moore	197	217	28,142,561	25,687,237	9.6	196,921	15,061,786
Morris	111	122	11,636,740	12,210,584	-4.7	8,808	5,128,022
Motley	28	29	1,102,127	1,079,450	2.1	360	446,650
Nacogdoches	580	617	126,385,257	116,250,538	8.7	399,269	59,480,511
Navarro	527	513	72,620,885	70,586,303	2.9	384,492	36,468,890
Newton	104	100	29,319,276	15,212,941	92.7	76,339	3,438,203
Nolan	223	227	33,528,531	29,039,525	15.5	299,537	15,131,170
Nueces	3,409	3,537	716,999,581	687,599,430	4.3	2,485,878	422,906,799
Ochiltree	129	130	17,153,265	16,442,806	4.3	81,687	8,191,218
Oldham	22	26	1,862,655	2,063,423	-9.7	66,449	706,616
Orange	728	768	148,470,652	128,358,104	15.7	289,589	68,312,441
Palo Pinto	327	345	52,221,688	46,408,641	12.5	289,477	24,664,617
Panola	214	222	28,137,449	28,145,379	-0.0	49,606	13,568,988
Parker	583	600	175,257,680	159,083,828	10.2	443,188	53,435,284
Parmer	69	78	8,869,850	8,325,827	6.5	18,930	2,295,191
Pecos	201	212	24,955,104	23,182,760	7.6	49,919	12,784,309
Polk	377	403	70,950,755	64,329,971	10.3	232,220	32,076,794
Potter	1,669	1,740	415,115,328	409,779,424	1.3	3,147,082	228,373,640
Presidio	104	109	6,518,536	5,973,103	9.1	76,289	2,968,353
Rains	95	95	7,602,204	7,580,330	0.3	4,774	4,482,025
Randall	680	762	161,080,729	168,821,782	-4.6	321,734	57,118,077
Reagan	51	55	7,599,354	8,066,638	-5.8	19,402	2,956,721
Real	53	54	1,995,411	1,916,443	4.1	8,750	854,680
Red River	140	161	17,723,347	16,732,069	5.9	45,645	5,707,960
Reeves	170	181	53,159,917	16,875,798	215.0	55,463	8,722,796
Refugio	95	102	11,275,491	10,739,472	5.0	21,325	5,374,689
Roberts	11	10	384,123	405,421	-5.3	768	180,472
Robertson	153	158	13,306,878	13,300,160	0.1	159,276	5,473,171
Rockwall	396	405	73,998,957	61,576,130	20.2	947,986	40,328,646
Runnels	150	152	13,240,911	13,034,155	1.6	159,740	6,529,318
Rusk	403	416	53,764,218	50,188,837	7.1	153,689	23,338,935
Sabine	131	132	9,954,516	10,475,710	-5.0	22,437	4,466,639
San Augustine	86	90	8,996,749	9,363,395	-3.9	31,475	3,563,135
San Jacinto	146	137	8,885,632	9,110,490	-2.5	34,170	4,223,200
San Patricio	496	531	86,029,219	78,651,439	9.4	211,974	34,163,381
San Saba	83	82	5,812,566	5,696,602	2.0	5,615	2,540,427
Schleicher	32	32	2,080,969	1,890,883	10.1	13,390	1,081,710
Scurry	203	214	32,074,707	29,023,431	10.5	66,695	14,895,757

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	1998 1st Qtr	1997 1st Qtr	1998 1st Qtr	1997 1st Qtr			
Shackelford	48	53	\$ 2,731,002	\$ 2,824,064	-3.3%	\$ 3,793	\$ 1,565,837
Shelby	258	261	39,198,010	37,405,302	4.8	184,965	16,367,962
Sherman	35	32	2,642,857	2,868,300	-7.9	144,188	865,245
Smith	2,204	2,287	454,242,626	443,688,378	2.4	1,814,874	247,032,911
Somervell	82	78	7,475,706	7,026,750	6.4	15,599	3,362,574
Starr	386	423	54,434,307	50,204,493	8.4	159,252	26,114,677
Stephens	150	153	15,164,738	15,316,962	-1.0	31,365	7,375,502
Sterling	30	33	1,791,472	1,535,562	16.7	14,970	993,233
Stonewall	35	36	2,263,156	2,083,897	8.6	619	901,180
Sutton	75	85	6,815,296	6,359,589	7.2	3,230	3,868,928
Swisher	87	85	9,852,008	10,130,386	-2.7	9,598	2,934,523
Tarrant	12,129	12,220	3,741,821,849	3,398,076,935	10.1	21,849,829	1,924,012,714
Taylor	1,449	1,525	329,921,605	321,084,292	2.8	1,733,257	158,597,252
Terrell	25	23	697,660	934,361	-25.3	813	416,721
Terry	129	143	25,119,741	24,972,232	0.6	70,048	7,740,496
Throckmorton	28	30	1,171,170	1,197,448	-2.2	437	544,695
Titus	323	357	83,010,519	68,436,892	21.3	175,488	32,119,787
Tom Green	1,299	1,322	231,829,279	214,481,688	8.1	813,764	122,852,159
Travis	8,034	8,365	2,375,335,437	2,118,390,702	12.1	31,582,921	1,303,768,278
Trinity	163	172	17,297,411	11,912,660	45.2	44,820	6,419,643
Tyler	154	165	26,263,451	19,742,327	33.0	63,658	8,828,025
Upshur	262	289	42,903,705	41,086,087	4.4	96,847	16,752,192
Upton	56	65	4,029,516	4,162,279	-3.2	12,172	2,499,495
Uvalde	318	314	49,856,406	44,907,454	11.0	542,605	24,596,711
Val Verde	446	456	73,065,737	66,491,156	9.9	133,108	37,344,162
Van Zandt	736	803	52,647,782	52,283,662	0.7	232,464	25,301,664
Victoria	870	891	237,949,034	211,821,280	12.3	1,350,999	121,050,149
Walker	449	465	100,210,888	87,027,851	15.1	441,856	43,771,856
Waller	241	259	108,173,135	85,742,478	26.2	162,054	15,617,916
Ward	159	171	16,097,868	14,960,583	7.6	26,912	7,446,789
Washington	385	411	59,173,320	55,675,830	6.3	124,827	31,057,237
Webb	1,844	1,938	407,353,738	377,159,425	8.0	1,540,746	199,265,312
Wharton	512	502	82,541,361	74,405,126	10.9	356,846	32,242,832
Wheeler	94	93	7,911,504	8,264,889	-4.3	148,076	2,852,326
Wichita	1,484	1,531	267,805,404	268,370,325	-0.2	2,530,045	153,302,672
Wilbarger	178	186	22,411,680	20,685,477	8.3	144,703	10,346,291
Willacy	142	163	15,964,959	14,991,851	6.5	38,139	7,597,154
Williamson	1,675	1,705	418,319,932	367,104,833	14.0	4,157,676	229,971,031
Wilson	197	205	22,016,938	22,353,729	-1.5	55,286	9,362,089
Winkler	105	108	9,141,400	8,842,150	3.4	43,264	4,875,065
Wise	343	344	69,634,686	66,332,300	5.0	163,345	29,065,449
Wood	497	521	56,884,664	52,467,421	8.4	304,408	25,774,616
Yoakum	100	113	13,732,372	11,778,296	16.6	158,632	3,371,056
Young	315	337	31,161,145	30,445,026	2.4	69,547	15,100,775
Zapata	115	124	10,245,387	9,721,589	5.4	1,851	5,528,396
Zavala	91	81	6,505,412	6,088,173	6.9	6,343	2,879,799
In-State Total	198,512	206,635	\$ 50,642,638,804	\$ 47,558,528,865	6.5%	\$ 274,088,482	\$23,450,535,264

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Alabama	35	34	\$ 25,773,443	\$ 5,870,514	339.0%	\$ 200,666	\$ 3,714,004
Alaska	*	*	*	*	*	*	*
Arizona	57	65	114,703,503	111,939,442	2.5	5,350	39,302,478
Arkansas	92	99	23,665,150	23,505,869	0.7	5,232,742	8,415,663
California	443	445	431,441,333	514,259,635	-16.1	1,579,574	124,566,285
Colorado	101	105	83,221,689	85,948,602	-3.2	31,840	14,086,202
Connecticut	52	46	73,980,215	26,765,826	176.4	253,510	7,368,592
Delaware	5	4	996,482	10,291,844	-90.3	0	56,296
Florida	133	129	53,511,287	48,311,292	10.8	63,409	31,598,747
Georgia	132	138	115,577,968	75,641,207	52.8	595,166	26,911,528
Hawaii	*	*	*	*	*	*	*
Idaho	11	9	52,456,717	46,343,021	13.2	28,053	3,487,408
Illinois	172	162	156,331,028	193,137,599	-19.1	842,930	58,854,695
Indiana	41	34	53,344,979	44,626,237	19.5	97,096	32,800,349
Iowa	37	33	17,366,020	16,464,749	5.5	13,607	2,322,589
Kansas	62	76	8,813,703	5,136,357	71.6	31,649	4,020,148
Kentucky	29	30	93,151,964	30,628,991	204.1	42,766	6,510,800
Louisiana	214	241	53,135,171	172,638,836	-69.2	96,189	10,335,955
Maine	4	*	5,511,113	*	*	0	1,615,771
Maryland	36	37	12,289,643	9,598,828	28.0	8	7,603,739
Massachusetts	130	161	142,686,031	137,695,555	3.6	30,799,940	74,306,098
Michigan	52	46	25,335,223	28,079,428	-9.8	101,199	14,668,916
Minnesota	98	102	68,899,219	51,715,501	33.2	119,201	33,824,615
Mississippi	18	22	39,274,036	3,334,289	1077.9	958,181	40,021,947
Missouri	105	113	73,035,483	36,502,453	100.1	262,315	32,834,993
Montana	6	6	672,098	1,216,050	-44.7	0	629,616
Nebraska	36	34	9,756,551	9,568,853	2.0	13,165	8,861,127
Nevada	13	11	1,069,062	384,226	178.2	7,179	933,809
New Hampshire	9	12	4,910,635	1,502,437	226.8	8	1,151,228
New Jersey	143	131	166,701,126	100,477,089	65.9	785,339	25,338,603
New Mexico	108	102	6,236,510	5,225,340	19.4	3,670	2,144,271
New York	155	145	248,055,004	252,298,887	-1.7	183,112	92,975,342
North Carolina	71	73	65,050,864	55,735,790	16.7	517,364	12,757,679
North Dakota	*	4	*	690,227	*	*	*
Ohio	114	112	152,477,816	181,166,515	-15.8	3,206,942	38,091,782
Oklahoma	222	237	151,034,995	460,173,078	-67.2	31,352,769	48,408,582
Oregon	34	34	5,464,395	7,344,928	-25.6	26,902	3,598,664
Pennsylvania	92	96	186,666,392	77,679,633	140.3	9,505,494	49,421,619
Rhode Island	4	*	6,079,800	*	*	1	128,824
South Carolina	11	15	53,468,510	45,563,615	17.3	117,704	961,984
South Dakota	6	7	50,244,462	50,231,604	0.0	0	32,189,162
Tennessee	80	74	51,495,628	33,845,073	52.2	10	8,922,498
Utah	45	45	14,315,818	11,012,652	30.0	5,559,781	13,867,434
Vermont	5	5	5,681,782	3,544,742	60.3	18,388	1,773,410
Virginia	56	56	34,832,858	23,253,209	49.8	991,429	27,180,977
Washington	45	38	43,616,592	16,672,156	161.6	62,831	18,218,120
Washington, DC	7	5	2,201,902	229,498	859.4	0	1,648,872
West Virginia	*	*	*	*	*	*	*
Wisconsin	50	43	59,215,141	20,016,145	195.8	78,035	9,975,031
Wyoming	4	4	6,499,666	9,893,701	-34.3	0	2,278,822
Canada	*	*	*	*	*	*	*
Mexico	*	*	*	*	*	*	*

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

September 18, 1998

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 1st Qtr	1997 1st Qtr	1998 1st Qtr	1997 1st Qtr			
Other	*	*	\$ *	\$ *	* %	\$ *	\$ *
	-----	-----	-----	-----	-----	-----	-----
Out-of-State Total	3,385	3,434	\$ 3,051,914,190	\$ 3,057,990,357	-0.2%	\$ 93,785,514	\$ 981,806,631
	=====	=====	=====	=====	=====	=====	=====
 Total	 201,897	 210,069	 \$ 53,694,552,994	 \$ 50,616,519,222	 6.1%	 \$ 367,873,996	 \$24,432,341,895

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

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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	7,762	8,007	\$ 512,837,171	\$ 480,727,972	6.7%	\$ 4,301,323	\$ 214,072,721
Mining	1,850	1,908	2,365,833,470	2,728,583,086	-13.3	106,829,885	269,154,581
Construction	17,659	18,261	7,876,767,001	6,119,115,415	28.7	123,425,331	1,292,704,962
Manufacturing	19,464	20,200	28,892,322,449	29,023,894,440	-0.5	548,941,895	3,138,733,161
Transportation/Utilities	6,339	6,264	11,056,379,528	10,859,876,196	1.8	220,733,367	5,205,618,509
Wholesale Trade							
Durable Goods	16,606	16,959	20,304,775,496	16,231,708,748	25.1	84,470,790	2,756,820,480
Nondurable Goods	7,365	7,760	20,067,446,910	18,460,027,655	8.7	183,045,168	1,101,256,215
Total Wholesale Trade	23,971	24,719	40,372,222,406	34,691,736,403	16.4	267,515,958	3,858,076,695
Retail Trade							
Building Materials	8,309	8,623	3,373,911,917	2,933,122,240	15.0	26,575,591	2,063,428,500
General Merchandise	5,297	5,279	6,671,775,906	7,289,975,128	-8.5	54,771,957	4,663,989,545
Food Stores	22,786	22,716	8,616,651,060	8,340,909,052	3.3	28,956,822	2,707,214,578
Automotive	16,016	16,489	10,593,611,655	10,604,340,420	-0.1	47,694,587	1,420,524,485
Clothing	15,098	16,050	2,013,458,899	1,890,001,563	6.5	15,521,210	1,759,295,621
Home Furnishings	18,357	19,171	6,075,686,354	5,055,374,404	20.2	70,053,277	2,975,326,526
Restaurants	44,547	45,466	5,078,470,835	4,695,356,432	8.2	42,727,939	4,323,253,013
Drug Stores	3,147	3,638	1,693,850,983	1,477,561,357	14.6	10,152,834	528,124,385
Liquor Stores	2,432	2,719	375,186,553	353,108,113	6.3	580,597	261,363,829
Miscellaneous Retail	65,908	69,918	9,201,948,832	7,976,770,513	15.4	70,839,182	3,729,821,413
Total Retail Trade	201,897	210,069	53,694,552,994	50,616,519,222	6.1	367,873,996	24,432,341,895
Financial Services	4,095	3,988	698,854,524	476,385,624	46.7	43,200,284	192,931,764
Services	97,334	100,873	16,655,791,675	13,708,708,986	21.5	220,141,967	5,783,496,228
Public Administration	331	353	223,138,803	215,029,140	3.8	2,340,347	102,537,634
Nonclassifiable	296	314	148,428,133	103,696,673	43.1	1,895,649	26,289,973
Other	628	472	412,184,879	53,828,302	665.7	58,765,684	128,896,296
Total	381,626	395,428	\$162,909,313,033	\$149,078,101,459	9.3%	\$1,965,965,686	\$44,644,854,419

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

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

September 18, 1998

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MSA	Reporting Outlets 1998 1st Qtr	1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	2,829	2,930	\$ 790,714,440	\$ 689,006,205	14.8%	\$ 4,812,786	\$ 245,367,868
Amarillo	4,506	4,741	1,384,053,710	1,363,007,311	1.5	10,008,410	431,884,056
Austin-San Marcos	22,423	23,045	7,503,315,836	6,315,948,081	18.8	102,683,633	2,731,114,045
Beaumont-Port Arthur-Orange	6,802	7,149	2,437,554,923	2,165,117,757	12.6	9,591,722	607,363,381
Brazoria PMSA	3,805	3,941	1,054,625,996	852,049,605	23.8	4,862,862	261,328,885
Brownsville-Harlingen-San Benito	4,987	5,318	993,304,583	908,577,434	9.3	5,362,170	395,150,038
Bryan-College Station	2,535	2,612	595,493,260	545,804,379	9.1	5,057,362	260,985,491
Corpus Christi	7,373	7,635	2,127,890,542	2,249,155,302	-5.4	10,907,064	737,813,018
Dallas PMSA	62,541	64,785	35,422,558,888	32,922,081,590	7.6	288,859,004	10,062,450,171
El Paso	9,677	9,700	3,439,314,611	2,955,788,032	16.4	23,249,739	854,152,730
Fort Worth-Arlington PMSA	27,592	28,149	11,323,247,687	9,464,110,056	19.6	108,493,981	3,291,854,746
Galveston-Texas City PMSA	4,381	4,484	2,130,682,838	2,106,625,417	1.1	5,837,061	309,152,701
Houston PMSA	73,468	76,491	35,070,378,143	32,573,141,213	7.7	211,392,663	8,863,316,186
Killeen-Temple	4,308	4,419	1,556,164,618	1,514,680,018	2.7	6,425,295	362,469,691
Laredo	2,973	3,126	729,363,906	799,979,280	-8.8	5,173,584	258,329,441
Longview-Marshall	4,695	4,854	1,413,263,437	1,398,468,035	1.1	8,334,451	416,726,223
Lubbock	5,668	5,886	1,933,085,060	1,797,386,843	7.5	9,015,157	482,390,873
McAllen-Edinburg-Mission	6,783	7,207	1,602,825,239	1,562,636,349	2.6	7,741,259	610,196,783
Odessa-Midland	7,015	7,332	1,933,487,706	1,987,841,733	-2.7	8,432,691	594,865,934
San Angelo	2,446	2,485	502,971,553	467,242,256	7.6	3,132,607	172,329,940
San Antonio	25,509	26,925	10,888,343,206	10,155,465,072	7.2	87,479,575	2,898,151,907
Sherman-Denison	2,322	2,478	501,970,491	511,929,332	-1.9	3,985,519	160,500,494
Texarkana	1,701	1,734	543,095,315	486,931,953	11.5	2,436,775	141,109,987
Tyler	3,889	4,028	877,374,078	826,421,723	6.2	7,190,247	362,686,943
Victoria	1,662	1,699	497,908,428	402,981,718	23.6	3,025,830	177,780,503
Waco	4,238	4,437	1,429,827,501	1,454,364,279	-1.7	5,706,752	350,707,351
Wichita Falls	2,882	3,019	593,231,928	565,442,749	4.9	5,597,522	213,052,172
MSA Total	309,010	320,609	129,276,047,923	119,042,183,722	8.6	954,795,721	36,253,231,558
Texas Non-MSA Areas	60,211	62,200	12,137,225,829	11,491,206,191	5.6	54,582,232	3,114,541,870
Texas Total	369,221	382,809	141,413,273,752	130,533,389,913	8.3	1,009,377,953	39,367,773,428
Out-of-State Taxpayers	12,405	12,619	21,496,039,281	18,544,711,546	15.9	956,587,733	5,277,080,991
Total	381,626	395,428	\$162,909,313,033	\$149,078,101,459	9.3%	\$1,965,965,686	\$44,644,854,419

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

September 18, 1998

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MSA	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	1,449	1,525	\$ 329,921,605	\$ 321,084,292	2.8%	\$ 1,733,257	\$ 158,597,252
Amarillo	2,349	2,502	576,196,057	578,601,206	-0.4	3,468,816	285,491,717
Austin-San Marcos	11,432	11,840	3,114,072,506	2,769,744,719	12.4	39,031,149	1,699,162,367
Beaumont-Port Arthur-Orange	3,668	3,881	796,271,347	746,245,265	6.7	2,664,021	421,425,551
Brazoria PMSA	2,095	2,194	392,043,024	368,915,582	6.3	1,576,111	189,225,778
Brownsville-Harlingen-San Benito	3,051	3,285	534,617,734	498,521,635	7.2	1,670,402	286,505,606
Bryan-College Station	1,355	1,375	338,648,153	312,868,953	8.2	1,980,541	189,269,710
Corpus Christi	3,905	4,068	803,028,800	766,250,869	4.8	2,697,852	457,070,180
Dallas PMSA	31,383	32,589	11,053,136,897	9,878,909,862	11.9	60,715,332	4,636,095,838
El Paso	5,605	5,626	1,210,773,990	1,173,772,768	3.2	6,843,941	592,646,017
Fort Worth-Arlington PMSA	13,957	14,085	4,157,544,743	3,777,529,827	10.1	22,996,080	2,097,069,843
Galveston-Texas City PMSA	2,556	2,613	406,630,917	370,985,169	9.6	2,017,531	220,007,842
Houston PMSA	38,520	40,303	11,228,652,532	10,275,915,448	9.3	58,961,670	5,178,055,142
Killeen-Temple	2,476	2,576	782,656,127	767,309,351	2.0	1,800,754	252,157,884
Laredo	1,844	1,938	407,353,738	377,159,425	8.0	1,540,746	199,265,312
Longview-Marshall	2,516	2,594	530,894,658	524,062,950	1.3	1,365,156	259,081,064
Lubbock	3,050	3,155	699,048,982	642,202,510	8.9	2,974,651	331,286,284
McAllen-Edinburg-Mission	4,181	4,467	933,049,749	867,553,119	7.5	3,621,734	486,134,091
Odessa-Midland	3,378	3,594	671,991,820	627,224,833	7.1	2,902,991	347,643,402
San Angelo	1,299	1,322	231,829,279	214,481,688	8.1	813,764	122,852,159
San Antonio	13,945	14,838	3,726,354,846	3,967,625,647	-6.1	23,482,040	1,856,421,994
Sherman-Denison	1,277	1,395	237,532,537	231,872,861	2.4	798,831	117,339,929
Texarkana	971	1,018	205,846,719	191,194,904	7.7	950,694	105,397,948
Tyler	2,204	2,287	454,242,626	443,688,378	2.4	1,814,874	247,032,911
Victoria	870	891	237,949,034	211,821,280	12.3	1,350,999	121,050,149
Waco	2,313	2,441	509,124,863	485,185,544	4.9	1,495,942	243,493,655
Wichita Falls	1,572	1,622	276,178,598	276,299,765	-0.0	2,558,876	156,062,219
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MSA Total	163,221	170,024	44,845,591,881	41,667,027,850	7.6	253,828,755	21,255,841,844
Texas Non-MSA Areas	35,291	36,611	5,797,046,923	5,891,501,015	-1.6	20,259,727	2,194,693,420
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Texas Total	198,512	206,635	50,642,638,804	47,558,528,865	6.5	274,088,482	23,450,535,264
Out-of-State Taxpayers	3,385	3,434	3,051,914,190	3,057,990,357	-0.2	93,785,514	981,806,631
=====	=====	=====	=====	=====	=====	=====	=====
Total	201,897	210,069	\$ 53,694,552,994	\$ 50,616,519,222	6.1%	\$ 367,873,996	\$24,432,341,895

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

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	71	73	\$ 1,799,494	\$ 1,519,085	18.5%	\$ 5,930	\$ 872,976
Mining	38	38	5,616,802	5,681,784	-1.1	64,641	1,160,191
Construction	159	163	34,644,405	27,686,620	25.1	434,535	4,966,556
Manufacturing	93	98	64,931,369	67,158,486	-3.3	737,587	6,511,870
Transportation/Utilities	43	41	92,893,282	27,108,684	242.7	167,906	22,720,563
Wholesale Trade							
Durable Goods	137	139	45,112,277	40,898,127	10.3	120,612	14,534,536
Nondurable Goods	46	48	39,301,862	40,807,869	-3.7	135,535	8,467,375
Total Wholesale Trade	183	187	84,414,139	81,705,996	3.3	256,147	23,001,911
Retail Trade							
Building Materials	49	54	22,143,046	22,672,426	-2.3	55,344	16,089,059
General Merchandise	28	32	42,436,685	42,033,914	1.0	732,320	35,122,095
Food Stores	188	179	64,344,449	58,888,680	9.3	40,858	21,474,696
Automotive	103	108	88,375,347	93,866,557	-5.9	24,894	9,657,629
Clothing	90	109	9,152,945	8,642,234	5.9	19,265	8,328,140
Home Furnishings	141	154	19,858,519	18,710,952	6.1	114,839	13,523,875
Restaurants	322	322	34,454,470	30,694,538	12.2	475,466	30,320,420
Drug Stores	24	29	10,640,233	8,566,581	24.2	2,098	2,697,314
Liquor Stores	17	17	2,217,007	2,277,394	-2.7	158	1,670,765
Miscellaneous Retail	487	521	36,298,904	34,731,016	4.5	268,015	19,713,259
Total Retail Trade	1,449	1,525	329,921,605	321,084,292	2.8	1,733,257	158,597,252
Financial Services	28	28	406,235	573,663	-29.2	96,604	450,795
Services	760	771	174,169,691	154,603,834	12.7	1,316,179	25,400,096
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	4	*	81,355	*	*	*
Other	*	*	*	*	*	*	*
Total	2,829	2,930	\$ 790,714,440	\$ 689,006,205	14.8%	\$ 4,812,786	\$ 245,367,868

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

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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	121	127	\$ 3,150,110	\$ 2,451,077	28.5%	\$ 4,200	\$ 1,283,246
Mining	5	*	544,726	*	*	0	184,356
Construction	298	323	75,609,192	80,472,616	-6.0	631,508	13,761,182
Manufacturing	157	156	101,903,533	105,494,326	-3.4	1,785,271	12,001,512
Transportation/Utilities	57	54	175,111,254	176,552,162	-0.8	1,307,174	39,289,521
Wholesale Trade							
Durable Goods	186	190	104,719,569	102,306,490	2.4	291,234	19,034,839
Nondurable Goods	88	84	223,934,343	220,234,806	1.7	531,373	14,501,736
Total Wholesale Trade	274	274	328,653,912	322,541,296	1.9	822,607	33,536,575
Retail Trade							
Building Materials	102	114	31,931,169	35,600,944	-10.3	326,038	23,235,239
General Merchandise	42	46	78,982,799	82,028,149	-3.7	1,239,674	62,762,543
Food Stores	257	246	78,756,795	86,440,649	-8.9	256,051	28,569,206
Automotive	193	194	186,561,646	192,229,295	-2.9	117,046	19,417,342
Clothing	178	181	24,808,997	24,196,551	2.5	280,611	23,440,279
Home Furnishings	235	239	41,327,044	36,280,296	13.9	787,437	33,642,175
Restaurants	560	562	56,274,299	53,081,641	6.0	226,854	52,293,181
Drug Stores	45	50	27,066,040	20,239,290	33.7	14,259	7,249,393
Liquor Stores	34	40	4,198,730	4,842,510	-13.3	13,929	3,331,913
Miscellaneous Retail	703	830	46,288,538	43,661,881	6.0	206,917	31,550,446
Total Retail Trade	2,349	2,502	576,196,057	578,601,206	-0.4	3,468,816	285,491,717
Financial Services	67	60	5,420,601	4,792,828	13.1	565,503	1,604,505
Services	1,175	1,238	117,431,997	91,170,217	28.8	1,423,331	44,699,798
Nonclassifiable	*	4	*	33,716	*	*	*
Other	*	*	*	*	*	*	*
Total	4,506	4,741	\$ 1,384,053,710	\$ 1,363,007,311	1.5%	\$ 10,008,410	\$ 431,884,056
	=====	=====	=====	=====	=====	=====	=====

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

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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	564	576	\$ 41,007,946	\$ 35,722,359	14.8%	\$ 505,510	\$ 23,686,857
Mining	26	25	16,375,599	22,122,473	-26.0	83,782	3,935,101
Construction	1,130	1,153	632,169,029	454,065,008	39.2	10,061,878	97,464,270
Manufacturing	971	990	1,101,453,689	915,645,059	20.3	27,663,316	118,857,722
Transportation/Utilities	351	351	281,756,702	294,116,130	-4.2	2,791,214	135,205,045
Wholesale Trade							
Durable Goods	785	758	888,647,609	679,289,859	30.8	6,004,895	231,325,532
Nondurable Goods	337	370	376,372,953	328,203,477	14.7	1,433,454	54,668,549
Total Wholesale Trade	1,122	1,128	1,265,020,562	1,007,493,336	25.6	7,438,349	285,994,081
Retail Trade							
Building Materials	404	434	204,852,918	173,346,828	18.2	2,563,817	159,360,926
General Merchandise	236	203	296,009,034	268,222,414	10.4	1,637,594	260,939,654
Food Stores	1,063	1,041	546,281,996	525,851,564	3.9	3,583,425	208,319,229
Automotive	746	742	621,727,858	592,731,578	4.9	514,034	82,770,505
Clothing	842	881	144,936,453	128,125,417	13.1	924,006	136,950,531
Home Furnishings	1,263	1,295	370,470,525	321,147,117	15.4	10,610,538	230,577,021
Restaurants	2,816	2,835	363,106,786	323,012,010	12.4	3,077,601	313,675,091
Drug Stores	163	200	94,757,563	76,627,327	23.7	597,456	33,960,062
Liquor Stores	122	131	19,723,153	19,040,425	3.6	71,481	13,895,923
Miscellaneous Retail	3,777	4,078	452,206,220	341,640,039	32.4	15,451,197	258,713,425
Total Retail Trade	11,432	11,840	3,114,072,506	2,769,744,719	12.4	39,031,149	1,699,162,367
Financial Services	223	222	13,094,784	11,599,787	12.9	658,962	7,065,247
Services	6,543	6,698	983,517,435	775,690,175	26.8	14,139,062	354,462,120
Public Administration	34	35	40,366,342	28,629,972	41.0	96,847	4,570,952
Nonclassifiable	26	26	14,375,943	959,220	1398.7	213,564	689,604
Other	*	*	*	*	*	*	*
Total	22,423	23,045	\$ 7,503,315,836	\$ 6,315,948,081	18.8%	\$ 102,683,633	\$ 2,731,114,045

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

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

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	149	168	\$ 3,946,833	\$ 3,455,601	14.2%	\$ 11,610	\$ 1,758,251
Mining	20	23	9,048,455	8,787,175	3.0	32,918	4,414,671
Construction	399	408	248,944,667	169,384,244	47.0	1,423,660	13,794,596
Manufacturing	320	329	768,272,754	627,405,922	22.5	2,084,693	21,563,443
Transportation/Utilities	113	118	194,654,435	214,157,811	-9.1	586,750	39,574,326
Wholesale Trade							
Durable Goods	318	315	151,755,399	128,375,449	18.2	333,454	28,249,693
Nondurable Goods	118	137	90,700,659	98,409,933	-7.8	145,599	11,659,948
Total Wholesale Trade	436	452	242,456,058	226,785,382	6.9	479,053	39,909,641
Retail Trade							
Building Materials	221	214	62,429,328	53,772,365	16.1	268,002	42,968,517
General Merchandise	99	104	127,607,960	123,273,751	3.5	480,953	104,472,843
Food Stores	486	504	170,139,976	155,368,737	9.5	167,728	48,265,496
Automotive	291	287	165,549,068	156,043,677	6.1	205,958	27,187,441
Clothing	268	289	28,304,668	27,024,736	4.7	208,812	25,692,661
Home Furnishings	335	363	53,875,277	49,873,511	8.0	216,298	44,856,912
Restaurants	834	874	81,571,834	77,913,997	4.7	412,887	74,482,803
Drug Stores	69	80	33,320,559	33,363,085	-0.1	436,739	9,772,126
Liquor Stores	54	55	6,899,825	6,877,805	0.3	418	5,766,711
Miscellaneous Retail	1,011	1,111	66,572,852	62,733,601	6.1	266,226	37,960,041
Total Retail Trade	3,668	3,881	796,271,347	746,245,265	6.7	2,664,021	421,425,551
Financial Services	56	53	2,084,917	2,272,527	-8.3	246,055	1,302,262
Services	1,636	1,709	170,576,636	165,318,699	3.2	2,062,962	62,428,712
Public Administration	4	6	1,298,821	1,305,131	-0.5	0	1,191,928
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	6,802	7,149	\$ 2,437,554,923	\$ 2,165,117,757	12.6%	\$ 9,591,722	\$ 607,363,381

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

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

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	107	106	\$ 3,428,975	\$ 2,890,831	18.6%	\$ 27,407	\$ 1,454,229
Mining	17	18	7,110,032	4,982,984	42.7	99,881	428,614
Construction	200	209	169,945,557	102,295,846	66.1	320,527	9,835,087
Manufacturing	175	173	268,954,863	202,522,045	32.8	2,002,481	9,348,346
Transportation/Utilities	49	51	22,251,551	22,555,235	-1.3	102,182	6,902,562
Wholesale Trade							
Durable Goods	132	135	58,118,007	50,223,190	15.7	99,311	8,482,291
Nondurable Goods	43	47	22,245,628	23,152,583	-3.9	32,859	2,268,151
Total Wholesale Trade	175	182	80,363,635	73,375,773	9.5	132,170	10,750,442
Retail Trade							
Building Materials	98	100	27,817,833	22,462,560	23.8	80,378	16,890,429
General Merchandise	96	104	75,851,722	70,840,005	7.1	280,680	59,378,938
Food Stores	252	253	85,625,745	85,227,259	0.5	115,250	29,270,129
Automotive	163	166	89,598,421	94,156,866	-4.8	55,856	11,811,521
Clothing	111	131	7,957,108	8,736,439	-8.9	29,104	7,649,233
Home Furnishings	155	175	11,113,954	9,781,586	13.6	102,041	7,584,541
Restaurants	456	460	35,958,860	32,346,443	11.2	211,429	31,597,896
Drug Stores	30	38	18,169,544	12,556,417	44.7	583,975	6,081,298
Liquor Stores	12	12	1,222,726	1,134,906	7.7	333	1,076,991
Miscellaneous Retail	722	755	38,727,111	31,673,101	22.3	117,065	17,884,802
Total Retail Trade	2,095	2,194	392,043,024	368,915,582	6.3	1,576,111	189,225,778
Financial Services	35	28	1,430,079	687,593	108.0	73,650	732,918
Services	938	965	107,038,989	71,605,106	49.5	524,510	31,607,870
Public Administration	6	7	1,070,337	1,150,505	-7.0	0	841,842
Nonclassifiable	8	8	988,954	1,068,105	-7.4	3,943	201,197
Other	*	*	*	*	*	*	*
Total	3,805	3,941	\$ 1,054,625,996	\$ 852,049,605	23.8%	\$ 4,862,862	\$ 261,328,885

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

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

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	75	76	\$ 5,524,712	\$ 4,134,402	33.6%	\$ 2,614	\$ 721,672
Mining	*	*	*	*	*	*	*
Construction	153	169	26,561,204	24,757,452	7.3	887,717	6,419,688
Manufacturing	183	178	125,130,546	139,752,657	-10.5	1,055,865	10,270,901
Transportation/Utilities	72	65	47,322,894	49,341,238	-4.1	438,291	30,316,507
Wholesale Trade							
Durable Goods	210	218	118,233,473	73,069,404	61.8	55,151	17,343,126
Nondurable Goods	82	93	60,548,313	58,356,151	3.8	220,729	9,169,316
Total Wholesale Trade	292	311	178,781,786	131,425,555	36.0	275,880	26,512,442
Retail Trade							
Building Materials	126	126	36,952,953	30,817,148	19.9	45,726	24,474,341
General Merchandise	73	77	91,505,955	86,459,539	5.8	311,148	73,428,217
Food Stores	422	432	144,570,865	149,635,515	-3.4	171,664	44,129,451
Automotive	217	248	68,218,611	59,468,085	14.7	192,154	16,997,496
Clothing	281	301	30,754,476	28,666,357	7.3	149,477	27,105,330
Home Furnishings	219	225	28,995,941	27,203,471	6.6	208,591	16,372,706
Restaurants	778	827	63,722,288	55,262,381	15.3	355,997	53,378,044
Drug Stores	34	32	11,620,203	8,403,183	38.3	79,231	2,399,051
Liquor Stores	20	49	2,793,588	2,886,446	-3.2	7	2,010,903
Miscellaneous Retail	881	968	55,482,854	49,719,510	11.6	156,407	26,210,067
Total Retail Trade	3,051	3,285	534,617,734	498,521,635	7.2	1,670,402	286,505,606
Financial Services	58	64	2,253,884	1,704,041	32.3	21,739	645,830
Services	1,099	1,164	71,328,359	58,212,095	22.5	1,009,662	33,278,827
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	4,987	5,318	\$ 993,304,583	\$ 908,577,434	9.3%	\$ 5,362,170	\$ 395,150,038

* - 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 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	79	90	\$ 3,002,093	\$ 2,501,017	20.0%	\$ 8,273	\$ 1,822,506
Mining	15	15	6,693,571	1,833,189	265.1	38,604	959,374
Construction	150	151	37,134,609	25,326,958	46.6	567,616	4,996,854
Manufacturing	86	91	52,874,644	47,341,967	11.7	553,967	6,443,879
Transportation/Utilities	33	38	25,954,004	29,089,073	-10.8	197,821	12,845,050
Wholesale Trade							
Durable Goods	71	72	20,813,143	21,184,857	-1.8	48,754	7,877,062
Nondurable Goods	31	32	30,381,169	30,227,984	0.5	67,858	6,558,472
Total Wholesale Trade	102	104	51,194,312	51,412,841	-0.4	116,612	14,435,534
Retail Trade							
Building Materials	63	72	26,835,243	22,904,174	17.2	73,812	17,800,799
General Merchandise	32	35	50,958,171	48,192,786	5.7	458,517	42,962,631
Food Stores	155	160	57,447,950	60,200,964	-4.6	51,924	18,029,461
Automotive	98	103	63,489,845	63,475,723	0.0	26,079	9,623,240
Clothing	92	101	12,650,740	11,875,035	6.5	186,812	12,364,022
Home Furnishings	143	145	25,672,190	23,548,391	9.0	455,632	17,437,310
Restaurants	308	311	38,400,023	34,113,931	12.6	221,582	34,299,986
Drug Stores	16	20	12,030,035	5,636,886	113.4	61,928	2,915,467
Liquor Stores	16	14	2,656,248	1,794,821	48.0	50	1,549,735
Miscellaneous Retail	432	414	48,507,708	41,126,242	17.9	444,205	32,287,059
Total Retail Trade	1,355	1,375	338,648,153	312,868,953	8.2	1,980,541	189,269,710
Financial Services	28	30	1,625,591	1,182,520	37.5	111,499	500,581
Services	682	712	78,323,739	74,216,346	5.5	1,482,429	29,703,582
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,535	2,612	\$ 595,493,260	\$ 545,804,379	9.1%	\$ 5,057,362	\$ 260,985,491

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

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

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	143	135	\$ 5,682,495	\$ 5,081,678	11.8%	\$ 98,015	\$ 2,232,498
Mining	45	42	20,255,378	14,515,379	39.5	142,189	3,840,838
Construction	370	405	199,120,808	143,990,833	38.3	1,345,716	17,373,842
Manufacturing	291	304	371,841,092	399,586,058	-6.9	1,001,182	35,533,271
Transportation/Utilities	110	112	91,715,870	534,107,360	-82.8	1,996,556	79,113,679
Wholesale Trade							
Durable Goods	320	321	169,066,234	137,226,229	23.2	633,142	51,170,407
Nondurable Goods	123	134	298,167,546	90,677,546	228.8	304,403	13,086,702
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Total Wholesale Trade	443	455	467,233,780	227,903,775	105.0	937,545	64,257,109
Retail Trade							
Building Materials	121	124	48,429,140	47,827,782	1.3	225,907	35,834,491
General Merchandise	103	100	109,740,350	102,987,856	6.6	678,638	98,002,862
Food Stores	515	496	178,393,820	179,467,796	-0.6	135,256	63,286,315
Automotive	291	309	151,426,235	156,913,977	-3.5	101,530	27,823,738
Clothing	245	267	30,634,426	29,722,455	3.1	78,300	29,694,728
Home Furnishings	293	305	58,212,379	48,102,422	21.0	281,948	41,981,275
Restaurants	1,004	1,049	99,547,822	93,074,814	7.0	646,041	89,476,548
Drug Stores	47	63	26,004,402	23,683,022	9.8	71,387	8,158,085
Liquor Stores	42	113	5,314,603	5,484,385	-3.1	389	4,096,851
Miscellaneous Retail	1,244	1,242	95,325,623	78,986,360	20.7	478,456	58,715,287
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Total Retail Trade	3,905	4,068	803,028,800	766,250,869	4.8	2,697,852	457,070,180
Financial Services	110	106	4,235,080	3,383,072	25.2	362,116	1,949,622
Services	1,945	1,993	164,284,091	153,848,737	6.8	2,323,743	76,036,410
Public Administration	5	9	446,027	436,101	2.3	0	393,446
Nonclassifiable	6	6	47,121	51,440	-8.4	2,150	12,123
Other	*	*	*	*	*	*	*
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Total	7,373	7,635	\$ 2,127,890,542	\$ 2,249,155,302	-5.4%	\$ 10,907,064	\$ 737,813,018
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

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Industry	Reporting Outlets 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,439	1,476	\$ 95,790,724	\$ 81,314,944	17.8%	\$ 1,474,721	\$ 55,922,172
Mining	43	48	217,615,687	318,964,628	-31.8	50,957	2,274,986
Construction	2,859	2,958	1,456,802,607	1,453,416,806	0.2	35,584,267	348,977,059
Manufacturing	3,404	3,552	6,177,902,411	6,158,359,499	0.3	59,448,441	686,939,210
Transportation/Utilities	928	906	4,286,953,009	3,757,213,420	14.1	44,507,539	2,085,617,527
Wholesale Trade							
Durable Goods	2,903	2,997	4,489,767,279	4,579,155,460	-2.0	17,261,546	623,539,538
Nondurable Goods	1,148	1,211	3,464,237,425	3,126,881,749	10.8	9,976,649	199,655,063
Total Wholesale Trade	4,051	4,208	7,954,004,704	7,706,037,209	3.2	27,238,195	823,194,601
Retail Trade							
Building Materials	1,100	1,133	638,723,515	556,273,384	14.8	6,976,937	410,726,549
General Merchandise	679	636	875,137,314	909,033,734	-3.7	7,172,965	753,708,570
Food Stores	2,921	2,915	1,490,186,375	1,360,016,849	9.6	3,642,906	441,065,239
Automotive	2,368	2,404	2,431,876,762	2,378,652,475	2.2	3,060,119	248,017,830
Clothing	2,777	3,014	415,281,736	387,100,126	7.3	3,105,020	362,031,450
Home Furnishings	3,140	3,245	1,857,769,173	1,304,830,423	42.4	11,092,618	630,170,026
Restaurants	6,914	6,958	964,826,894	886,582,343	8.8	8,660,955	839,178,354
Drug Stores	513	588	338,357,556	275,685,751	22.7	1,434,684	122,246,185
Liquor Stores	341	358	77,114,922	72,772,464	6.0	25,129	60,036,197
Miscellaneous Retail	10,630	11,338	1,963,862,650	1,747,962,313	12.4	15,543,999	768,915,438
Total Retail Trade	31,383	32,589	11,053,136,897	9,878,909,862	11.9	60,715,332	4,636,095,838
Financial Services	806	757	158,987,995	133,138,501	19.4	10,298,028	34,974,814
Services	17,533	18,194	3,888,672,110	3,313,951,529	17.3	46,918,555	1,346,904,278
Public Administration	39	38	72,442,416	75,937,656	-4.6	1,508,242	31,881,757
Nonclassifiable	54	59	56,821,060	44,837,536	26.7	1,114,727	9,658,908
Other	*	*	*	*	*	*	*
Total	62,541	64,785	\$35,422,558,888	\$32,922,081,590	7.6%	\$ 288,859,004	\$10,062,450,171

* - 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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	88	92	\$ 7,762,836	\$ 8,016,597	-3.2%	\$ 1,152	\$ 1,582,175
Mining	*	*	*	*	*	*	*
Construction	459	450	205,843,367	104,478,047	97.0	1,184,369	18,788,574
Manufacturing	423	418	781,276,018	630,691,399	23.9	5,842,142	30,048,973
Transportation/Utilities	105	101	130,475,654	120,588,219	8.2	3,594,765	49,899,551
Wholesale Trade							
Durable Goods	480	504	498,962,933	357,181,340	39.7	1,090,127	48,356,724
Nondurable Goods	200	205	413,684,268	378,227,094	9.4	882,280	28,167,212
Total Wholesale Trade	680	709	912,647,201	735,408,434	24.1	1,972,407	76,523,936
Retail Trade							
Building Materials	221	236	72,250,304	63,905,878	13.1	437,622	46,595,739
General Merchandise	152	155	170,103,713	162,373,136	4.8	1,530,253	144,203,265
Food Stores	707	695	224,998,956	227,905,486	-1.3	276,925	56,598,150
Automotive	487	509	278,603,645	250,833,782	11.1	370,444	46,867,596
Clothing	550	567	80,237,299	77,983,649	2.9	1,887,937	54,454,315
Home Furnishings	503	514	88,555,152	86,277,894	2.6	230,982	57,424,544
Restaurants	1,282	1,305	125,118,857	119,652,664	4.6	1,213,949	112,265,220
Drug Stores	61	57	34,370,483	32,024,453	7.3	207,027	13,507,052
Liquor Stores	88	86	6,604,305	8,549,105	-22.7	54	4,219,279
Miscellaneous Retail	1,554	1,502	129,931,276	144,266,721	-9.9	688,748	56,510,857
Total Retail Trade	5,605	5,626	1,210,773,990	1,173,772,768	3.2	6,843,941	592,646,017
Financial Services	80	85	4,897,406	5,948,509	-17.7	332,123	1,516,122
Services	2,227	2,209	164,187,093	176,544,523	-7.0	3,478,704	82,271,510
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	5	4	1,011,151	30,235	3244.3	136	533,215
Other	*	*	*	*	*	*	*
Total	9,677	9,700	\$ 3,439,314,611	\$ 2,955,788,032	16.4%	\$ 23,249,739	\$ 854,152,730

* - 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

September 18, 1998

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Industry	Reporting Outlets 1998 1st Qtr	1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	680	676	\$ 51,464,190	\$ 44,510,922	15.6%	\$ 271,785	\$ 21,713,572
Mining	39	41	25,173,226	38,541,484	-34.7	1,708,716	3,460,247
Construction	1,222	1,275	824,736,638	384,357,409	114.6	7,064,152	85,457,387
Manufacturing	1,575	1,668	2,207,500,163	2,119,145,606	4.2	16,651,708	251,374,494
Transportation/Utilities	392	383	191,929,010	176,308,388	8.9	31,141,840	108,334,590
Wholesale Trade							
Durable Goods	1,228	1,273	1,740,558,239	1,334,205,222	30.5	3,701,878	220,322,233
Nondurable Goods	456	487	1,142,711,591	738,617,394	54.7	2,234,278	75,196,173
Total Wholesale Trade	1,684	1,760	2,883,269,830	2,072,822,616	39.1	5,936,156	295,518,406
Retail Trade							
Building Materials	522	547	293,842,391	251,951,803	16.6	3,440,740	188,286,917
General Merchandise	379	359	460,521,133	444,212,524	3.7	3,660,387	405,614,331
Food Stores	1,793	1,730	691,701,174	684,826,861	1.0	4,394,195	228,612,708
Automotive	1,164	1,173	853,012,354	798,521,268	6.8	1,005,298	111,411,178
Clothing	1,151	1,124	159,275,958	133,817,351	19.0	1,212,019	150,604,254
Home Furnishings	1,312	1,337	394,767,407	354,367,291	11.4	1,837,542	257,804,736
Restaurants	3,286	3,285	521,930,831	464,851,414	12.3	3,853,532	396,320,999
Drug Stores	264	314	196,841,631	152,281,538	29.3	626,841	53,138,605
Liquor Stores	129	151	38,481,435	38,953,170	-1.2	31,210	23,472,922
Miscellaneous Retail	3,957	4,065	547,170,429	453,746,607	20.6	2,934,316	281,803,193
Total Retail Trade	13,957	14,085	4,157,544,743	3,777,529,827	10.1	22,996,080	2,097,069,843
Financial Services	335	336	25,925,422	23,152,126	12.0	775,993	7,189,802
Services	7,673	7,888	939,751,485	814,890,875	15.3	21,910,804	406,708,338
Public Administration	22	22	11,320,528	9,778,992	15.8	0	10,976,164
Nonclassifiable	12	15	4,557,660	3,071,811	48.4	35,550	3,975,914
Other	*	*	*	*	*	*	*
Total	27,592	28,149	\$11,323,247,687	\$ 9,464,110,056	19.6%	\$ 108,493,981	\$ 3,291,854,746

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

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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	119	112	\$ 3,488,322	\$ 3,131,011	11.4%	\$ 15,295	\$ 1,596,326
Mining	11	10	568,005,421	428,428,650	32.6	94,704	563,477
Construction	193	216	46,915,595	49,537,553	-5.3	183,084	6,139,655
Manufacturing	166	167	657,477,060	888,583,460	-26.0	675,059	8,646,379
Transportation/Utilities	65	66	75,366,216	87,196,678	-13.6	1,448,728	23,497,821
Wholesale Trade							
Durable Goods	116	113	39,706,861	42,611,302	-6.8	68,201	8,939,959
Nondurable Goods	44	50	207,667,283	167,493,466	24.0	25,453	6,484,793
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Total Wholesale Trade	160	163	247,374,144	210,104,768	17.7	93,654	15,424,752
Retail Trade							
Building Materials	83	83	27,124,188	22,901,763	18.4	49,995	20,607,712
General Merchandise	133	122	62,073,027	62,328,736	-0.4	420,027	48,945,599
Food Stores	290	292	90,290,615	94,387,884	-4.3	77,545	29,465,440
Automotive	175	179	59,791,014	58,277,878	2.6	454,156	13,262,524
Clothing	150	152	11,191,210	10,678,730	4.8	15,629	10,711,414
Home Furnishings	157	179	9,689,325	7,692,569	26.0	12,671	7,063,725
Restaurants	666	681	67,785,616	57,879,488	17.1	745,336	53,596,323
Drug Stores	37	46	25,980,101	21,178,859	22.7	80,356	9,248,388
Liquor Stores	47	52	4,171,760	4,029,635	3.5	637	3,376,496
Miscellaneous Retail	818	827	48,534,061	31,629,627	53.4	161,179	23,730,221
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Total Retail Trade	2,556	2,613	406,630,917	370,985,169	9.6	2,017,531	220,007,842
Financial Services	40	31	1,279,474	943,439	35.6	615,744	1,017,912
Services	1,057	1,093	120,621,392	64,239,245	87.8	472,269	31,452,307
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	11	10	587,247	392,150	49.8	0	272,611
Other	*	*	*	*	*	*	*
	-----	-----	-----	-----	-----	-----	-----
Total	4,381	4,484	\$ 2,130,682,838	\$ 2,106,625,417	1.1%	\$ 5,837,061	\$ 309,152,701
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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 PMSA

September 18, 1998

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Industry	Reporting Outlets 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,583	1,624	\$ 126,752,671	\$ 137,422,942	-7.8%	\$ 1,067,221	\$ 56,173,647
Mining	167	192	718,992,267	964,829,359	-25.5	2,271,819	28,297,389
Construction	3,098	3,176	2,061,176,923	1,568,775,683	31.4	21,950,909	333,245,092
Manufacturing	3,945	4,088	5,034,133,933	5,420,123,276	-7.1	26,474,946	480,286,017
Transportation/Utilities	1,232	1,158	2,102,161,997	1,947,674,182	7.9	13,807,123	564,137,521
Wholesale Trade							
Durable Goods	3,467	3,532	5,135,265,619	3,963,870,834	29.6	20,757,327	651,087,761
Nondurable Goods	1,269	1,339	4,659,491,102	5,159,269,865	-9.7	9,616,114	202,126,730
Total Wholesale Trade	4,736	4,871	9,794,756,721	9,123,140,699	7.4	30,373,441	853,214,491
Retail Trade							
Building Materials	1,267	1,310	666,303,272	563,691,339	18.2	6,636,020	403,199,145
General Merchandise	1,003	974	1,251,877,526	1,111,806,680	12.6	10,527,523	970,846,123
Food Stores	4,288	4,340	1,666,611,535	1,643,362,648	1.4	5,636,251	497,707,015
Automotive	2,854	2,894	2,079,372,799	2,094,133,380	-0.7	4,499,523	289,249,585
Clothing	3,323	3,586	473,455,814	459,156,410	3.1	4,204,576	428,025,064
Home Furnishings	3,825	4,062	1,569,444,850	1,360,868,963	15.3	6,197,462	716,053,875
Restaurants	8,865	9,024	1,069,386,032	989,077,559	8.1	9,161,274	934,277,950
Drug Stores	658	811	367,350,611	317,425,934	15.7	3,298,732	144,713,633
Liquor Stores	605	648	85,986,555	85,113,437	1.0	120,008	55,873,556
Miscellaneous Retail	11,832	12,654	1,998,863,538	1,651,279,098	21.0	8,680,301	738,109,196
Total Retail Trade	38,520	40,303	11,228,652,532	10,275,915,448	9.3	58,961,670	5,178,055,142
Financial Services	847	785	100,650,113	70,767,110	42.2	6,914,366	33,118,105
Services	19,256	20,207	3,838,763,363	3,017,165,132	27.2	48,791,936	1,318,465,308
Public Administration	30	30	14,727,654	14,985,439	-1.7	308,062	12,832,062
Nonclassifiable	52	57	49,604,212	32,341,943	53.4	471,170	5,485,655
Other	*	*	*	*	*	*	*
Total	73,468	76,491	\$35,070,378,143	\$32,573,141,213	7.7%	\$ 211,392,663	\$ 8,863,316,186

* - 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 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	90	84	\$ 10,090,022	\$ 5,031,443	100.5%	\$ 21,649	\$ 2,043,594
Mining	*	*	*	*	*	*	*
Construction	185	193	49,557,013	69,730,455	-28.9	325,479	5,535,305
Manufacturing	139	134	170,419,781	169,472,482	0.6	751,780	8,123,301
Transportation/Utilities	66	62	40,323,427	34,956,089	15.4	1,748,226	37,121,037
Wholesale Trade							
Durable Goods	100	98	47,422,469	49,247,563	-3.7	118,620	9,214,187
Nondurable Goods	67	77	368,080,899	341,788,715	7.7	630,451	12,419,540
Total Wholesale Trade	167	175	415,503,368	391,036,278	6.3	749,071	21,633,727
Retail Trade							
Building Materials	86	89	34,290,465	32,319,771	6.1	106,766	26,193,390
General Merchandise	66	74	382,807,737	387,381,739	-1.2	492,901	65,425,711
Food Stores	238	243	95,471,399	98,970,851	-3.5	84,411	32,344,817
Automotive	238	244	122,081,873	115,550,210	5.7	300,204	16,196,600
Clothing	157	171	11,343,375	10,403,920	9.0	27,354	10,384,509
Home Furnishings	198	205	24,309,946	21,652,729	12.3	143,490	20,233,535
Restaurants	576	575	53,534,582	49,222,158	8.8	381,189	48,169,041
Drug Stores	26	27	15,312,100	12,620,747	21.3	11,926	2,890,320
Liquor Stores	13	17	2,387,522	2,387,853	-0.0	0	1,650,262
Miscellaneous Retail	878	931	41,117,128	36,799,373	11.7	252,513	28,669,699
Total Retail Trade	2,476	2,576	782,656,127	767,309,351	2.0	1,800,754	252,157,884
Financial Services	39	42	2,636,707	2,025,774	30.2	115,557	1,334,685
Services	1,134	1,141	82,703,125	73,003,595	13.3	912,779	32,977,719
Public Administration	9	9	1,666,021	1,568,366	6.2	0	1,506,637
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	4,308	4,419	\$ 1,556,164,618	\$ 1,514,680,018	2.7%	\$ 6,425,295	\$ 362,469,691

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

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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	25	26	\$ 451,560	\$ 443,370	1.8%	\$ 0	\$ 212,842
Mining	19	20	40,036,014	187,416,767	-78.6	801,869	3,205,696
Construction	71	79	18,593,224	12,812,202	45.1	542,982	2,915,884
Manufacturing	68	73	13,573,625	17,978,998	-24.5	274,157	3,793,415
Transportation/Utilities	48	41	12,199,987	11,183,551	9.1	77,824	8,402,989
Wholesale Trade							
Durable Goods	153	167	127,663,469	93,857,951	36.0	75,371	10,846,883
Nondurable Goods	84	87	76,344,267	69,885,409	9.2	112,795	7,059,918
Total Wholesale Trade	237	254	204,007,736	163,743,360	24.6	188,166	17,906,801
Retail Trade							
Building Materials	69	80	26,199,996	22,080,580	18.7	545,175	19,332,511
General Merchandise	84	84	64,463,064	69,045,659	-6.6	142,323	44,123,736
Food Stores	228	235	84,150,531	83,838,935	0.4	217,003	25,285,132
Automotive	147	150	35,097,042	32,034,798	9.6	196,365	12,809,468
Clothing	185	207	33,265,215	31,157,104	6.8	128,706	22,058,777
Home Furnishings	150	160	42,738,154	36,493,410	17.1	25,125	11,199,185
Restaurants	353	390	37,814,352	35,106,683	7.7	168,500	34,379,999
Drug Stores	17	20	11,443,474	10,905,483	4.9	11,493	2,270,005
Liquor Stores	6	16	891,012	710,884	25.3	0	531,803
Miscellaneous Retail	605	596	71,290,898	55,785,889	27.8	106,056	27,274,696
Total Retail Trade	1,844	1,938	407,353,738	377,159,425	8.0	1,540,746	199,265,312
Financial Services	22	20	279,999	246,446	13.6	824,440	1,085,084
Services	637	673	32,817,670	28,958,416	13.3	923,400	21,491,065
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,973	3,126	\$ 729,363,906	\$ 799,979,280	-8.8%	\$ 5,173,584	\$ 258,329,441

* - 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 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	96	105	\$ 3,628,406	\$ 3,768,125	-3.7%	\$ 4,104	\$ 858,483
Mining	48	51	33,115,444	15,766,503	110.0	1,211,316	6,967,378
Construction	236	223	52,431,372	50,258,031	4.3	1,314,907	8,793,700
Manufacturing	225	231	303,874,459	347,517,268	-12.6	2,257,015	20,733,516
Transportation/Utilities	69	63	72,033,475	67,349,846	7.0	259,457	27,146,649
Wholesale Trade							
Durable Goods	223	232	150,659,076	132,411,333	13.8	512,436	32,627,255
Nondurable Goods	107	110	89,915,515	101,549,731	-11.5	131,877	11,750,685
Total Wholesale Trade	330	342	240,574,591	233,961,064	2.8	644,313	44,377,940
Retail Trade							
Building Materials	117	126	41,375,107	41,495,829	-0.3	154,930	26,185,184
General Merchandise	100	87	78,041,656	74,821,540	4.3	335,446	60,424,624
Food Stores	287	292	96,938,137	99,744,560	-2.8	95,198	31,434,885
Automotive	233	229	118,314,753	132,234,873	-10.5	72,654	19,618,152
Clothing	160	168	16,206,677	15,720,688	3.1	103,791	15,892,907
Home Furnishings	220	239	27,779,096	28,401,669	-2.2	138,966	21,204,723
Restaurants	472	476	44,664,189	41,626,226	7.3	104,735	41,607,094
Drug Stores	40	45	17,946,492	15,019,287	19.5	88,687	4,751,641
Liquor Stores	55	58	9,509,967	9,189,935	3.5	8,489	7,260,074
Miscellaneous Retail	832	874	80,118,584	65,808,343	21.7	262,260	30,701,780
Total Retail Trade	2,516	2,594	530,894,658	524,062,950	1.3	1,365,156	259,081,064
Financial Services	31	37	1,780,813	1,673,347	6.4	2,434	717,430
Services	1,136	1,196	174,057,648	153,393,457	13.5	1,251,642	47,512,234
Public Administration	*	5	*	446,284	*	*	*
Nonclassifiable	5	7	409,942	271,160	51.2	0	51,093
Other	*	*	*	*	*	*	*
Total	4,695	4,854	\$ 1,413,263,437	\$ 1,398,468,035	1.1%	\$ 8,334,451	\$ 416,726,223

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

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

September 18, 1998

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Industry	Reporting Outlets 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	182	202	\$ 5,272,921	\$ 5,422,338	-2.8%	\$ 32,964	\$ 2,195,335
Mining	9	11	433,158	588,542	-26.4	910	255,185
Construction	357	368	76,181,791	72,713,597	4.8	1,305,068	10,978,576
Manufacturing	182	185	172,265,138	162,131,685	6.3	1,527,465	10,996,544
Transportation/Utilities	75	79	88,820,535	89,917,812	-1.2	932,170	33,886,085
Wholesale Trade							
Durable Goods	282	276	121,606,285	117,702,201	3.3	334,324	26,770,512
Nondurable Goods	108	115	500,457,197	485,860,753	3.0	717,651	16,061,142
Total Wholesale Trade	390	391	622,063,482	603,562,954	3.1	1,051,975	42,831,654
Retail Trade							
Building Materials	132	139	45,475,455	44,469,064	2.3	369,969	30,157,950
General Merchandise	45	57	80,960,921	82,748,692	-2.2	730,240	66,042,535
Food Stores	220	222	90,856,626	88,881,587	2.2	73,865	31,578,036
Automotive	219	221	210,632,205	201,866,310	4.3	119,186	17,464,451
Clothing	248	248	30,433,366	28,367,478	7.3	186,387	29,754,844
Home Furnishings	328	324	48,340,125	37,939,604	27.4	417,320	34,630,072
Restaurants	562	559	70,792,523	67,686,504	4.6	890,619	62,205,931
Drug Stores	24	35	13,910,416	12,051,631	15.4	5,533	4,388,618
Liquor Stores	40	39	17,054,988	11,761,666	45.0	1,693	9,951,874
Miscellaneous Retail	1,232	1,311	90,592,357	66,429,974	36.4	179,839	45,111,973
Total Retail Trade	3,050	3,155	699,048,982	642,202,510	8.9	2,974,651	331,286,284
Financial Services	78	76	1,094,021	1,177,688	-7.1	525,566	1,520,960
Services	1,340	1,413	266,883,808	218,515,643	22.1	664,226	47,419,980
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	4	*	2,788	*	*	*
Other	*	*	*	*	*	*	*
Total	5,668	5,886	\$ 1,933,085,060	\$ 1,797,386,843	7.5%	\$ 9,015,157	\$ 482,390,873

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

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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	72	80	\$ 9,314,155	\$ 8,149,664	14.3%	\$ 68,627	\$ 2,130,840
Mining	31	29	16,307,120	11,487,178	42.0	53,066	3,378,068
Construction	237	250	74,295,759	77,025,924	-3.5	1,268,487	11,872,157
Manufacturing	294	330	241,799,460	273,687,581	-11.7	420,145	11,022,753
Transportation/Utilities	104	101	25,731,900	28,067,079	-8.3	92,501	9,199,566
Wholesale Trade							
Durable Goods	318	319	126,903,294	148,521,180	-14.6	341,041	27,423,388
Nondurable Goods	139	149	80,707,857	68,481,823	17.9	187,287	12,587,955
Total Wholesale Trade	457	468	207,611,151	217,003,003	-4.3	528,328	40,011,343
Retail Trade							
Building Materials	257	281	74,338,400	64,771,841	14.8	333,246	49,623,609
General Merchandise	132	135	146,914,036	132,396,468	11.0	1,010,824	116,158,907
Food Stores	682	708	229,614,275	223,311,133	2.8	593,326	68,875,306
Automotive	278	294	158,095,724	148,118,030	6.7	106,642	32,362,326
Clothing	366	376	56,487,499	56,756,732	-0.5	131,020	44,042,647
Home Furnishings	293	329	61,100,094	54,557,764	12.0	53,112	39,250,244
Restaurants	965	1,020	89,363,403	85,518,610	4.5	926,209	83,614,968
Drug Stores	60	62	26,998,591	25,046,476	7.8	48,614	4,852,482
Liquor Stores	15	40	2,343,841	2,407,278	-2.6	94	1,616,008
Miscellaneous Retail	1,133	1,222	87,793,886	74,668,787	17.6	418,647	45,737,594
Total Retail Trade	4,181	4,467	933,049,749	867,553,119	7.5	3,621,734	486,134,091
Financial Services	59	60	2,579,413	2,663,951	-3.2	55,380	857,118
Services	1,344	1,418	92,136,532	76,998,850	19.7	1,632,991	45,590,847
Nonclassifiable	4	4	0	0	*	0	0
Other	*	*	*	*	*	*	*
Total	6,783	7,207	\$ 1,602,825,239	\$ 1,562,636,349	2.6%	\$ 7,741,259	\$ 610,196,783

* - 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 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	99	117	\$ 4,212,596	\$ 4,708,243	-10.5%	\$ 28,629	\$ 2,372,593
Mining	222	220	274,333,506	327,614,494	-16.3	621,017	19,344,720
Construction	346	352	92,675,522	75,082,681	23.4	603,134	15,734,758
Manufacturing	369	362	424,809,759	510,418,284	-16.8	1,178,576	38,007,461
Transportation/Utilities	92	93	51,486,815	46,729,757	10.2	691,287	31,937,630
Wholesale Trade							
Durable Goods	352	363	148,830,830	143,816,842	3.5	296,341	41,523,841
Nondurable Goods	161	165	108,114,492	110,118,841	-1.8	660,911	19,388,692
Total Wholesale Trade	513	528	256,945,322	253,935,683	1.2	957,252	60,912,533
Retail Trade							
Building Materials	110	111	40,058,952	34,797,914	15.1	635,690	26,635,627
General Merchandise	59	53	77,570,766	74,646,095	3.9	323,369	62,458,768
Food Stores	284	308	94,934,032	91,525,841	3.7	65,641	38,235,413
Automotive	268	291	130,101,586	119,300,420	9.1	336,837	22,200,850
Clothing	279	280	22,416,118	20,803,559	7.8	188,444	21,315,913
Home Furnishings	253	265	38,618,911	35,467,366	8.9	297,713	31,613,463
Restaurants	613	648	64,434,148	55,644,537	15.8	449,660	56,887,809
Drug Stores	22	21	19,530,764	19,254,078	1.4	84,482	7,102,375
Liquor Stores	39	40	3,843,423	3,795,174	1.3	220	2,900,752
Miscellaneous Retail	1,451	1,577	180,483,120	171,989,849	4.9	520,935	78,292,432
Total Retail Trade	3,378	3,594	671,991,820	627,224,833	7.1	2,902,991	347,643,402
Financial Services	59	59	2,787,619	2,467,602	13.0	11,978	961,539
Services	1,932	2,003	152,639,161	139,105,939	9.7	1,437,827	77,033,114
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	7,015	7,332	\$ 1,933,487,706	\$ 1,987,841,733	-2.7%	\$ 8,432,691	\$ 594,865,934

* - 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 Outlets 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	54	60	\$ 1,740,090	\$ 1,793,245	-3.0%	\$ 6,226	\$ 481,521
Mining	14	15	6,606,792	4,466,413	47.9	325,079	1,091,354
Construction	142	155	20,282,665	21,197,526	-4.3	298,229	5,130,218
Manufacturing	83	87	35,260,992	53,153,608	-33.7	831,460	5,128,681
Transportation/Utilities	27	25	11,050,940	11,486,616	-3.8	154,078	6,294,095
Wholesale Trade							
Durable Goods	92	89	32,983,918	26,508,164	24.4	47,239	7,171,922
Nondurable Goods	48	48	47,337,228	27,218,429	73.9	128,127	4,036,403
Total Wholesale Trade	140	137	80,321,146	53,726,593	49.5	175,366	11,208,325
Retail Trade							
Building Materials	55	53	23,020,269	21,569,410	6.7	67,865	12,385,524
General Merchandise	25	25	39,583,983	36,172,476	9.4	218,183	32,067,692
Food Stores	110	114	38,251,253	39,705,051	-3.7	81,700	14,894,022
Automotive	84	89	53,252,338	47,975,557	11.0	47,612	5,557,511
Clothing	77	79	6,567,379	6,336,335	3.6	15,216	6,525,598
Home Furnishings	110	114	11,972,706	10,370,671	15.4	114,824	9,482,098
Restaurants	272	262	27,773,177	24,482,107	13.4	78,904	23,640,534
Drug Stores	14	16	5,318,502	5,583,185	-4.7	960	1,011,473
Liquor Stores	6	7	1,034,470	1,031,978	0.2	61	848,996
Miscellaneous Retail	546	563	25,055,202	21,254,918	17.9	188,439	16,438,711
Total Retail Trade	1,299	1,322	231,829,279	214,481,688	8.1	813,764	122,852,159
Financial Services	29	29	610,850	458,995	33.1	28,855	304,233
Services	654	651	113,025,091	104,810,547	7.8	497,184	18,506,265
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,446	2,485	\$ 502,971,553	\$ 467,242,256	7.6%	\$ 3,132,607	\$ 172,329,940

* - 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 Outlets 1998 1st Qtr	1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	530	554	\$ 35,045,235	\$ 30,714,176	14.1%	\$ 206,065	\$ 17,605,872
Mining	23	24	20,857,680	38,865,793	-46.3	1,216,744	10,406,468
Construction	1,320	1,400	476,168,933	421,770,736	12.9	9,586,122	83,363,337
Manufacturing	955	1,016	968,276,573	1,009,747,302	-4.1	5,566,965	96,777,042
Transportation/Utilities	331	329	621,609,540	1,022,666,917	-39.2	2,680,211	183,067,519
Wholesale Trade							
Durable Goods	986	1,002	790,808,704	652,231,988	21.2	2,228,873	171,218,866
Nondurable Goods	414	462	3,088,350,906	2,085,000,702	48.1	2,345,196	70,626,851
Total Wholesale Trade	1,400	1,464	3,879,159,610	2,737,232,690	41.7	4,574,069	241,845,717
Retail Trade							
Building Materials	505	528	216,376,092	192,849,376	12.2	1,192,044	156,688,449
General Merchandise	331	320	380,406,408	808,244,983	-52.9	3,512,152	348,653,040
Food Stores	1,406	1,414	675,255,775	635,283,086	6.3	5,842,749	228,808,909
Automotive	984	1,007	890,820,555	857,556,366	3.9	1,212,322	106,599,925
Clothing	953	1,055	167,521,437	147,233,300	13.8	818,688	136,792,540
Home Furnishings	1,386	1,496	299,934,499	301,927,049	-0.7	2,305,830	202,651,983
Restaurants	3,632	3,786	525,758,272	497,548,605	5.7	4,146,611	394,779,118
Drug Stores	218	232	124,035,113	105,058,544	18.1	2,124,104	37,822,467
Liquor Stores	131	135	18,742,377	17,705,571	5.9	1,783	13,820,046
Miscellaneous Retail	4,399	4,865	427,504,318	404,218,767	5.8	2,325,757	229,805,517
Total Retail Trade	13,945	14,838	3,726,354,846	3,967,625,647	-6.1	23,482,040	1,856,421,994
Financial Services	304	312	34,130,102	35,823,730	-4.7	10,771,102	17,455,739
Services	6,668	6,954	1,090,424,473	852,582,148	27.9	29,357,769	371,964,161
Public Administration	13	14	29,172,270	29,582,754	-1.4	0	16,679,660
Nonclassifiable	20	20	7,143,944	8,853,179	-19.3	38,488	2,564,398
Other	*	*	*	*	*	*	*
Total	25,509	26,925	\$10,888,343,206	\$10,155,465,072	7.2%	\$ 87,479,575	\$ 2,898,151,907

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

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	57	52	\$ 2,537,582	\$ 2,131,874	19.0%	\$ 1,379	\$ 749,483
Mining	*	*	*	*	*	*	*
Construction	118	134	27,052,350	25,832,943	4.7	41,352	4,089,719
Manufacturing	111	122	154,696,561	177,645,204	-12.9	1,915,420	5,930,575
Transportation/Utilities	40	42	13,877,722	14,248,521	-2.6	132,707	5,918,895
Wholesale Trade							
Durable Goods	65	60	16,038,159	14,734,596	8.8	50,940	5,317,409
Nondurable Goods	31	31	21,347,232	18,907,813	12.9	534,751	7,129,140
Total Wholesale Trade	96	91	37,385,391	33,642,409	11.1	585,691	12,446,549
Retail Trade							
Building Materials	63	67	21,298,056	19,581,336	8.8	92,717	14,632,408
General Merchandise	33	34	49,882,705	49,799,213	0.2	272,587	34,493,453
Food Stores	137	134	36,399,396	38,881,134	-6.4	23,653	12,994,831
Automotive	125	136	54,513,335	55,164,408	-1.2	79,376	7,762,959
Clothing	83	98	7,253,666	6,936,158	4.6	50,936	7,005,640
Home Furnishings	120	134	15,115,878	11,082,714	36.4	32,547	8,653,075
Restaurants	238	238	21,558,433	20,529,292	5.0	123,571	18,885,426
Drug Stores	20	25	6,184,926	6,056,161	2.1	9,588	1,431,839
Liquor Stores	13	13	1,927,194	1,986,268	-3.0	25,271	1,203,663
Miscellaneous Retail	445	516	23,398,948	21,856,177	7.1	88,585	10,276,635
Total Retail Trade	1,277	1,395	237,532,537	231,872,861	2.4	798,831	117,339,929
Financial Services	16	19	346,836	308,776	12.3	23,333	282,127
Services	602	616	28,279,239	25,766,904	9.8	486,806	13,572,252
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,322	2,478	\$ 501,970,491	\$ 511,929,332	-1.9%	\$ 3,985,519	\$ 160,500,494

* - 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 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	21	18	\$ 365,690	\$ 1,080,560	-66.2%	\$ 112	\$ 158,208
Construction	59	58	9,597,844	9,629,360	-0.3	104,438	2,305,100
Manufacturing	73	73	136,363,455	122,860,518	11.0	833,749	4,007,743
Transportation/Utilities	25	22	6,530,933	4,957,333	31.7	61,963	5,069,343
Wholesale Trade							
Durable Goods	78	78	25,579,957	25,355,110	0.9	111,376	5,631,220
Nondurable Goods	38	40	79,055,849	60,235,340	31.2	114,679	6,597,197
Total Wholesale Trade	116	118	104,635,806	85,590,450	22.3	226,055	12,228,417
Retail Trade							
Building Materials	58	56	24,312,822	22,558,341	7.8	110,004	11,940,588
General Merchandise	31	29	44,977,964	47,562,039	-5.4	210,637	35,657,457
Food Stores	103	103	36,755,333	40,628,271	-9.5	12,879	9,111,377
Automotive	89	92	44,435,405	34,440,915	29.0	25,110	6,818,941
Clothing	88	97	7,603,631	6,991,359	8.8	177,443	7,534,390
Home Furnishings	102	108	11,279,537	9,657,701	16.8	47,627	8,416,177
Restaurants	144	146	15,376,367	14,084,238	9.2	255,112	15,172,821
Drug Stores	21	19	7,416,560	3,907,734	89.8	27,803	2,022,677
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	334	368	13,688,739	11,364,306	20.5	82,906	8,721,986
Total Retail Trade	971	1,018	205,846,719	191,194,904	7.7	950,694	105,397,948
Financial Services	13	17	369,895	880,762	-58.0	21,832	214,638
Services	421	408	79,284,185	70,640,267	12.2	237,932	11,641,631
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,701	1,734	\$ 543,095,315	\$ 486,931,953	11.5%	\$ 2,436,775	\$ 141,109,987
	=====	=====	=====	=====	=====	=====	=====

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

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

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	99	103	\$ 3,105,980	\$ 2,891,300	7.4%	\$ 7,778	\$ 1,429,054
Mining	13	13	3,523,265	2,753,903	27.9	107,569	743,074
Construction	170	176	39,925,005	32,488,698	22.9	1,120,763	9,466,269
Manufacturing	144	152	110,381,471	132,913,877	-17.0	1,261,618	15,111,906
Transportation/Utilities	51	58	22,981,157	20,369,685	12.8	473,529	16,859,439
Wholesale Trade							
Durable Goods	133	135	98,174,835	61,893,639	58.6	532,699	16,880,179
Nondurable Goods	62	63	55,392,510	50,573,358	9.5	894,360	11,523,553
Total Wholesale Trade	195	198	153,567,345	112,466,997	36.5	1,427,059	28,403,732
Retail Trade							
Building Materials	122	129	41,431,229	36,443,130	13.7	265,826	29,553,293
General Merchandise	40	41	57,641,293	60,064,317	-4.0	616,611	54,003,682
Food Stores	182	189	80,804,363	83,039,819	-2.7	76,468	21,535,780
Automotive	200	205	102,600,069	108,921,335	-5.8	34,170	15,903,137
Clothing	169	172	19,361,317	18,827,273	2.8	159,806	18,465,478
Home Furnishings	198	198	37,332,809	35,029,586	6.6	115,459	30,314,966
Restaurants	366	373	42,021,948	37,962,764	10.7	367,884	38,506,727
Drug Stores	33	37	16,673,401	15,440,958	8.0	9,177	4,768,913
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	894	943	56,376,197	47,959,196	17.6	169,473	33,980,935
Total Retail Trade	2,204	2,287	454,242,626	443,688,378	2.4	1,814,874	247,032,911
Financial Services	56	63	12,184,898	5,802,048	110.0	392,267	1,568,293
Services	957	978	77,462,331	73,046,837	6.0	584,790	42,072,265
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	3,889	4,028	\$ 877,374,078	\$ 826,421,723	6.2%	\$ 7,190,247	\$ 362,686,943

* - 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 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	39	42	\$ 841,915	\$ 698,432	20.5%	\$ 17,444	\$ 451,663
Mining	27	24	8,994,582	6,800,285	32.3	5,480	1,291,365
Construction	71	71	28,765,693	25,459,268	13.0	438,771	3,120,019
Manufacturing	56	59	83,965,351	44,950,330	86.8	165,468	5,975,677
Transportation/Utilities	33	35	8,940,596	9,293,093	-3.8	233,406	4,397,298
Wholesale Trade							
Durable Goods	69	68	38,556,538	30,644,644	25.8	73,217	11,532,533
Nondurable Goods	39	39	53,730,083	42,477,142	26.5	50,606	7,969,620
Total Wholesale Trade	108	107	92,286,621	73,121,786	26.2	123,823	19,502,153
Retail Trade							
Building Materials	50	55	18,535,126	16,721,925	10.8	150,065	13,250,798
General Merchandise	24	23	42,269,039	30,323,309	39.4	177,070	25,814,745
Food Stores	101	102	51,186,331	48,851,745	4.8	37,991	19,514,046
Automotive	78	80	50,133,127	47,249,424	6.1	30,749	7,898,341
Clothing	51	53	9,532,963	8,571,216	11.2	51,496	7,575,293
Home Furnishings	86	90	10,942,328	8,877,977	23.3	593,191	9,552,522
Restaurants	207	207	20,421,399	18,218,770	12.1	186,317	18,542,214
Drug Stores	16	17	5,791,305	5,399,598	7.3	12,635	2,001,097
Liquor Stores	7	11	945,859	1,010,817	-6.4	170	750,229
Miscellaneous Retail	250	253	28,191,557	26,596,499	6.0	111,315	16,150,864
Total Retail Trade	870	891	237,949,034	211,821,280	12.3	1,350,999	121,050,149
Financial Services	21	24	458,440	498,400	-8.0	107,894	391,592
Services	436	445	35,706,196	30,338,844	17.7	582,545	21,600,587
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,662	1,699	\$ 497,908,428	\$ 402,981,718	23.6%	\$ 3,025,830	\$ 177,780,503

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

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State Sales and Use Tax Analysis for Waco MSA

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	95	104	\$ 9,495,891	\$ 12,702,717	-25.2%	\$ 51,672	\$ 1,282,166
Mining	*	*	*	*	*	*	*
Construction	215	228	61,398,909	57,531,366	6.7	851,057	12,003,098
Manufacturing	197	205	384,278,768	362,385,325	6.0	1,735,059	10,830,882
Transportation/Utilities	67	60	69,510,887	99,096,496	-29.9	378,884	15,374,248
Wholesale Trade							
Durable Goods	161	161	156,059,985	147,263,543	6.0	155,064	18,611,681
Nondurable Goods	73	80	160,462,139	216,609,106	-25.9	236,847	9,261,388
Total Wholesale Trade	234	241	316,522,124	363,872,649	-13.0	391,911	27,873,069
Retail Trade							
Building Materials	88	90	44,659,670	39,239,451	13.8	233,192	21,768,623
General Merchandise	48	47	63,240,262	62,098,373	1.8	248,086	51,224,248
Food Stores	248	237	104,952,083	96,828,164	8.4	238,841	31,298,251
Automotive	224	233	114,152,340	104,660,386	9.1	123,047	17,885,839
Clothing	150	165	18,093,356	15,636,845	15.7	113,296	15,298,194
Home Furnishings	188	198	33,487,940	34,387,667	-2.6	140,984	22,626,102
Restaurants	529	555	55,316,868	50,232,021	10.1	180,967	49,038,922
Drug Stores	29	38	10,099,951	12,442,960	-18.8	6,060	3,070,919
Liquor Stores	24	22	3,547,105	2,382,019	48.9	1	2,239,729
Miscellaneous Retail	785	856	61,575,288	67,277,658	-8.5	211,468	29,042,828
Total Retail Trade	2,313	2,441	509,124,863	485,185,544	4.9	1,495,942	243,493,655
Financial Services	51	45	3,656,388	2,508,210	45.8	355,246	1,658,603
Services	1,054	1,099	75,025,880	70,575,110	6.3	445,873	37,549,050
Public Administration	5	7	335,854	326,599	2.8	0	225,324
Nonclassifiable	5	4	476,489	170,337	179.7	1,108	415,863
Other	*	*	*	*	*	*	*
Total	4,238	4,437	\$ 1,429,827,501	\$ 1,454,364,279	-1.7%	\$ 5,706,752	\$ 350,707,351

* - 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

September 18, 1998

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Industry	Reporting Outlets 1998 1st Qtr	Reporting Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	66	73	\$ 1,876,412	\$ 2,210,105	-15.1%	\$ 7,561	\$ 815,375
Mining	32	34	1,884,370	2,725,015	-30.8	0	1,191,808
Construction	149	144	43,926,131	42,500,731	3.4	133,867	2,528,351
Manufacturing	116	122	129,739,916	107,432,976	20.8	961,224	5,220,430
Transportation/Utilities	37	37	24,135,130	21,458,621	12.5	847,168	10,364,692
Wholesale Trade							
Durable Goods	124	129	40,609,513	38,185,570	6.3	138,365	9,151,194
Nondurable Goods	45	49	26,689,290	26,198,896	1.9	199,054	6,424,254
Total Wholesale Trade	169	178	67,298,803	64,384,466	4.5	337,419	15,575,448
Retail Trade							
Building Materials	57	62	17,781,961	18,745,848	-5.1	48,306	12,921,351
General Merchandise	38	40	42,541,185	43,102,183	-1.3	249,759	39,187,895
Food Stores	155	163	50,709,425	55,673,332	-8.9	21,609	16,686,882
Automotive	118	121	54,181,157	51,718,506	4.8	96,343	8,541,143
Clothing	122	120	7,119,537	7,220,846	-1.4	26,314	6,930,933
Home Furnishings	152	156	14,846,500	13,673,716	8.6	564,326	12,233,123
Restaurants	320	318	34,643,067	31,265,809	10.8	394,634	29,534,889
Drug Stores	22	23	14,167,554	12,594,763	12.5	22,195	3,698,814
Liquor Stores	26	35	2,473,477	2,786,632	-11.2	448	1,923,465
Miscellaneous Retail	562	584	37,714,735	39,518,130	-4.6	1,134,942	24,403,724
Total Retail Trade	1,572	1,622	276,178,598	276,299,765	-0.0	2,558,876	156,062,219
Financial Services	24	22	490,949	445,880	10.1	94,279	293,432
Services	713	780	44,078,265	43,847,420	0.5	647,749	20,716,100
Public Administration	*	4	*	362,699	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,882	3,019	\$ 593,231,928	\$ 565,442,749	4.9%	\$ 5,597,522	\$ 213,052,172

* - 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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	994	1,022	\$ 66,473,920	\$ 61,058,624	8.9%	\$ 352,149	\$ 9,092,014
Mining	867	883	280,326,822	264,421,898	6.0	2,917,175	66,680,352
Construction	2,745	2,808	475,753,719	346,288,582	37.4	3,511,378	75,569,187
Manufacturing	2,195	2,258	2,178,101,927	2,079,380,471	4.7	12,767,171	125,490,517
Transportation/Utilities	1,241	1,266	745,955,007	674,214,149	10.6	3,776,660	211,010,287
Wholesale Trade							
Durable Goods	1,628	1,646	709,932,700	554,025,855	28.1	688,994	91,572,485
Nondurable Goods	1,380	1,403	1,000,645,052	900,598,659	11.1	1,540,417	46,460,267
Total Wholesale Trade	3,008	3,049	1,710,577,752	1,454,624,514	17.6	2,229,411	138,032,752
Retail Trade							
Building Materials	2,012	2,058	440,083,893	384,762,022	14.4	960,286	181,969,447
General Merchandise	1,161	1,262	1,419,812,337	1,809,498,471	-21.5	6,453,587	555,544,374
Food Stores	5,031	4,931	1,338,740,057	1,276,963,692	4.8	2,572,449	404,470,304
Automotive	3,516	3,707	1,143,868,652	1,080,263,143	5.9	1,184,902	162,956,940
Clothing	1,814	1,907	121,244,403	110,535,484	9.7	597,891	110,536,112
Home Furnishings	2,281	2,319	151,535,657	132,918,293	14.0	674,851	109,968,097
Restaurants	7,136	7,350	436,463,901	433,516,158	0.7	4,810,114	386,340,907
Drug Stores	595	663	168,483,064	155,653,214	8.2	183,103	26,271,610
Liquor Stores	527	558	52,687,728	41,874,329	25.8	60,462	35,913,656
Miscellaneous Retail	11,218	11,856	524,127,231	465,516,209	12.6	2,762,082	220,721,973
Total Retail Trade	35,291	36,611	5,797,046,923	5,891,501,015	-1.6	20,259,727	2,194,693,420
Financial Services	410	405	12,404,752	11,093,821	11.8	836,124	3,889,651
Services	13,261	13,694	822,652,890	660,073,083	24.6	7,747,435	272,925,201
Public Administration	138	141	41,042,147	42,584,494	-3.6	182,090	16,043,502
Nonclassifiable	60	62	6,878,594	5,965,540	15.3	2,912	1,105,301
Other	*	*	*	*	*	*	*
Total	60,211	62,200	\$12,137,225,829	\$11,491,206,191	5.6%	\$ 54,582,232	\$ 3,114,541,870

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

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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	25	34	\$ 5,583,395	\$ 5,771,290	-3.3%	\$ 1,231	\$ 1,373,551
Mining	112	119	61,923,149	55,295,182	12.0	94,981,449	104,510,403
Construction	548	566	310,556,470	190,248,240	63.2	20,339,359	78,079,442
Manufacturing	2,468	2,579	5,670,863,138	5,730,408,771	-1.0	370,517,965	1,093,756,701
Transportation/Utilities	483	507	1,522,645,599	1,267,872,051	20.1	106,105,407	1,402,114,474
Wholesale Trade							
Durable Goods	1,489	1,569	4,212,219,122	2,485,710,806	69.5	28,300,258	341,063,224
Nondurable Goods	584	605	3,281,372,252	3,393,963,021	-3.3	148,953,575	219,949,390
Total Wholesale Trade	2,073	2,174	7,493,591,374	5,879,673,827	27.4	177,253,833	561,012,614
Retail Trade							
Building Materials	151	152	105,039,124	72,588,008	44.7	129,172	24,119,885
General Merchandise	25	21	7,857,161	8,276,347	-5.1	10,647,503	12,321,007
Food Stores	37	38	22,281,793	27,200,959	-18.1	369,061	5,354,052
Automotive	65	74	173,727,889	477,981,198	-63.7	33,101,977	45,850,277
Clothing	138	151	50,367,130	62,777,776	-19.8	442,854	22,130,425
Home Furnishings	571	598	716,600,438	634,251,602	13.0	32,239,313	328,804,440
Restaurants	71	70	16,449,594	15,168,727	8.4	10	6,783,798
Drug Stores	29	30	34,029,809	72,854,212	-53.3	11,761	3,682,476
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	2,296	2,298	1,925,148,880	1,686,570,322	14.1	16,626,934	532,386,775
Total Retail Trade	3,385	3,434	3,051,914,190	3,057,990,357	-0.2	93,785,514	981,806,631
Financial Services	170	173	300,751,261	148,164,478	103.0	7,961,615	68,328,125
Services	2,521	2,563	2,669,948,801	2,155,595,413	23.9	26,876,873	857,504,601
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	617	467	408,008,176	53,667,635	660.2	58,764,487	128,590,739
Total	12,405	12,619	\$21,496,039,281	\$18,544,711,546	15.9%	\$ 956,587,733	\$ 5,277,080,991

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

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

September 18, 1998

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Industry	Reporting 1998 1st Qtr	Outlets 1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,119	2,152	\$ 147,254,914	\$ 125,825,866	17.0%	\$ 1,746,506	\$ 77,635,744
Mining	82	89	242,788,913	357,506,112	-32.1	1,759,673	5,735,233
Construction	4,081	4,233	2,281,539,245	1,837,774,215	24.1	42,648,419	434,434,446
Manufacturing	4,979	5,220	8,385,402,574	8,277,505,105	1.3	76,100,149	938,313,704
Transportation/Utilities	1,320	1,289	4,478,882,019	3,933,521,808	13.9	75,649,379	2,193,952,117
Wholesale Trade							
Durable Goods	4,131	4,270	6,230,325,518	5,913,360,682	5.4	20,963,424	843,861,771
Nondurable Goods	1,604	1,698	4,606,949,016	3,865,499,143	19.2	12,210,927	274,851,236
Total Wholesale Trade	5,735	5,968	10,837,274,534	9,778,859,825	10.8	33,174,351	1,118,713,007
Retail Trade							
Building Materials	1,622	1,680	932,565,906	808,225,187	15.4	10,417,677	599,013,466
General Merchandise	1,058	995	1,335,658,447	1,353,246,258	-1.3	10,833,352	1,159,322,901
Food Stores	4,714	4,645	2,181,887,549	2,044,843,710	6.7	8,037,101	669,677,947
Automotive	3,532	3,577	3,284,889,116	3,177,173,743	3.4	4,065,417	359,429,008
Clothing	3,928	4,138	574,557,694	520,917,477	10.3	4,317,039	512,635,704
Home Furnishings	4,452	4,582	2,252,536,580	1,659,197,714	35.8	12,930,160	887,974,762
Restaurants	10,200	10,243	1,486,757,725	1,351,433,757	10.0	12,514,487	1,235,499,353
Drug Stores	777	902	535,199,187	427,967,289	25.1	2,061,525	175,384,790
Liquor Stores	470	509	115,596,357	111,725,634	3.5	56,339	83,509,119
Miscellaneous Retail	14,587	15,403	2,511,033,079	2,201,708,920	14.0	18,478,315	1,050,718,631
Total Retail Trade	45,340	46,674	15,210,681,640	13,656,439,689	11.4	83,711,412	6,733,165,681
Financial Services	1,141	1,093	184,913,417	156,290,627	18.3	11,074,021	42,164,616
Services	25,206	26,082	4,828,423,595	4,128,842,404	16.9	68,829,359	1,753,612,616
Public Administration	61	60	83,762,944	85,716,648	-2.3	1,508,242	42,857,921
Nonclassifiable	66	74	61,378,720	47,909,347	28.1	1,150,277	13,634,822
Other	*	*	*	*	*	*	*
Total	90,133	92,934	\$46,745,806,575	\$42,386,191,646	10.3%	\$ 397,352,985	\$13,354,304,917

* - 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

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Industry	Reporting Outlets 1998 1st Qtr	1997 1st Qtr	Gross Sales 1998 1st Qtr	Gross Sales 1997 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,809	1,842	\$ 133,669,968	\$ 143,444,784	-6.8%	\$ 1,109,923	\$ 59,224,202
Mining	195	220	1,294,107,720	1,398,240,993	-7.4	2,466,404	29,289,480
Construction	3,491	3,601	2,278,038,075	1,720,609,082	32.4	22,454,520	349,219,834
Manufacturing	4,286	4,428	5,960,565,856	6,511,228,781	-8.5	29,152,486	498,280,742
Transportation/Utilities	1,346	1,275	2,199,779,764	2,057,426,095	6.9	15,358,033	594,537,904
Wholesale Trade							
Durable Goods	3,715	3,780	5,233,090,487	4,056,705,326	29.0	20,924,839	668,510,011
Nondurable Goods	1,356	1,436	4,889,404,013	5,349,915,914	-8.6	9,674,426	210,879,674
Total Wholesale Trade	5,071	5,216	10,122,494,500	9,406,621,240	7.6	30,599,265	879,389,685
Retail Trade							
Building Materials	1,448	1,493	721,245,293	609,055,662	18.4	6,766,393	440,697,286
General Merchandise	1,232	1,200	1,389,802,275	1,244,975,421	11.6	11,228,230	1,079,170,660
Food Stores	4,830	4,885	1,842,527,895	1,822,977,791	1.1	5,829,046	556,442,584
Automotive	3,192	3,239	2,228,762,234	2,246,568,124	-0.8	5,009,535	314,323,630
Clothing	3,584	3,869	492,604,132	478,571,579	2.9	4,249,309	446,385,711
Home Furnishings	4,137	4,416	1,590,248,129	1,378,343,118	15.4	6,312,174	730,702,141
Restaurants	9,987	10,165	1,173,130,508	1,079,303,490	8.7	10,118,039	1,019,472,169
Drug Stores	725	895	411,500,256	351,161,210	17.2	3,963,063	160,043,319
Liquor Stores	664	712	91,381,041	90,277,978	1.2	120,978	60,327,043
Miscellaneous Retail	13,372	14,236	2,086,124,710	1,714,581,826	21.7	8,958,545	779,724,219
Total Retail Trade	43,171	45,110	12,027,326,473	11,015,816,199	9.2	62,555,312	5,587,288,762
Financial Services	922	844	103,359,666	72,398,142	42.8	7,603,760	34,868,935
Services	21,251	22,265	4,066,423,744	3,153,009,483	29.0	49,788,715	1,381,525,485
Public Administration	39	40	18,735,041	19,219,238	-2.5	529,055	14,207,523
Nonclassifiable	71	75	51,180,413	33,802,198	51.4	475,113	5,959,463
Other	*	*	*	*	*	*	*
Total	81,654	84,916	\$38,255,686,977	\$35,531,816,235	7.7%	\$ 222,092,586	\$ 9,433,797,772

* - 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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