

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



**Carole Keeton Rylander
Comptroller of Public Accounts**

**Research and Policy Development
March 10, 1999**

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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		Gross Sales		Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr				
Anderson	878	912	\$ 861,720,251	\$ 788,992,962	9.2%	\$ 1,013,829	\$ 56,899,712	
Andrews	419	437	42,847,002	55,376,436	-22.6	172,435	16,416,191	
Angelina	1,693	1,706	556,628,284	566,053,105	-1.7	23,969,711	162,121,643	
Aransas	574	587	67,041,336	64,508,664	3.9	363,635	28,584,843	
Archer	192	213	15,008,915	16,705,334	-10.2	44,219	4,057,245	
Armstrong	34	33	2,354,262	2,028,104	16.1	51,941	713,669	
Atascosa	603	607	73,283,932	80,363,203	-8.8	131,948	31,667,553	
Austin	668	698	257,478,544	207,596,398	24.0	660,576	33,802,803	
Bailey	178	183	26,980,153	26,107,860	3.3	80,635	6,495,414	
Bandera	389	410	22,758,617	21,655,315	5.1	249,056	11,428,265	
Bastrop	965	925	124,032,316	133,474,721	-7.1	374,520	44,718,259	
Baylor	119	115	12,251,181	15,547,030	-21.2	22,604	3,358,514	
Bee	500	499	83,818,473	85,674,637	-2.2	328,009	35,663,643	
Bell	4,114	4,151	1,639,866,207	1,531,090,959	7.1	18,336,459	348,188,145	
Bexar	26,335	27,352	11,172,849,333	11,312,751,117	-1.2	292,225,395	3,144,920,406	
Blanco	254	265	70,051,251	63,975,042	9.5	31,091	11,627,606	
Borden	19	16	1,079,054	130,721	725.5	0	120,766	
Bosque	364	389	42,113,376	46,804,775	-10.0	298,876	10,239,145	
Bowie	1,915	1,953	565,529,080	561,538,530	0.7	3,288,855	159,605,952	
Brazoria	4,419	4,587	1,024,346,146	953,647,084	7.4	6,678,414	284,514,706	
Brazos	2,806	2,911	670,841,052	642,740,652	4.4	4,813,285	290,951,283	
Brewster	353	359	30,021,880	24,077,338	24.7	185,122	11,402,276	
Briscoe	52	58	2,744,940	3,036,594	-9.6	1,299	675,402	
Brooks	154	167	14,794,499	13,722,396	7.8	64,712	7,455,808	
Brown	921	914	157,753,154	151,157,701	4.4	1,209,765	54,808,006	
Burleson	335	376	48,405,204	55,524,552	-12.8	472,931	12,077,234	
Burnet	927	978	134,379,830	120,120,462	11.9	763,641	57,452,470	
Caldwell	541	561	55,088,511	55,538,004	-0.8	248,874	20,785,208	
Calhoun	445	453	151,978,265	191,846,222	-20.8	4,732,314	29,005,137	
Callahan	261	287	12,207,986	12,706,682	-3.9	262,729	5,823,374	
Cameron	5,491	5,691	990,051,035	1,060,554,684	-6.6	10,841,364	409,817,315	
Camp	211	218	40,764,752	31,296,579	30.3	5,084,646	15,745,141	
Carson	119	136	9,790,515	9,961,913	-1.7	95,104	3,616,310	
Cass	539	565	89,479,071	92,822,885	-3.6	248,837	25,297,912	
Castro	155	165	21,051,058	47,644,384	-55.8	19,442	5,008,955	
Chambers	449	450	152,868,376	173,848,491	-12.1	153,296	22,245,467	
Cherokee	826	852	170,812,114	170,304,710	0.3	344,059	39,704,105	
Childress	154	163	19,765,280	24,129,926	-18.1	23,284	8,124,639	
Clay	189	202	25,561,855	23,837,219	7.2	60,581	4,617,455	
Cochran	57	64	5,168,713	4,432,378	16.6	15,405	1,304,873	
Coke	86	97	10,066,356	9,197,825	9.4	42,538	1,520,446	
Coleman	225	254	19,918,604	23,729,927	-16.1	44,430	7,608,692	
Collin	7,790	7,487	3,425,742,575	2,298,887,314	49.0	110,657,398	1,072,456,548	
Collingsworth	67	69	5,944,182	5,690,547	4.5	2,802	1,640,435	
Colorado	598	588	205,369,503	105,001,387	95.6	266,419	33,670,282	
Comal	2,108	2,193	972,765,778	765,078,088	27.1	1,808,687	140,485,539	
Comanche	302	315	65,916,470	38,438,835	71.5	406,482	12,696,987	
Concho	51	59	4,087,640	4,662,774	-12.3	35,304	1,617,063	
Cooke	978	1,005	178,614,956	175,336,032	1.9	759,351	62,701,084	
Coryell	739	803	104,725,601	97,337,990	7.6	819,956	50,492,241	
Cottle	49	55	3,020,143	3,505,905	-13.9	34,777	845,537	
Crane	123	126	13,572,837	17,789,565	-23.7	66,735	4,316,394	

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County	Reporting Outlets		Gross Sales		Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr				
Crockett	127	137	\$ 11,614,618	\$ 13,460,923	-13.7%	\$ 16,117	\$ 4,695,626	
Crosby	110	118	20,162,168	16,752,984	20.3	20,135	2,396,199	
Culberson	95	99	12,528,142	9,922,314	26.3	290,816	4,145,147	
Dallam	238	243	35,381,270	43,060,658	-17.8	438,499	11,994,929	
Dallas	55,933	57,911	33,744,268,674	32,582,414,906	3.6	778,484,171	9,245,387,873	
Dawson	333	358	40,741,105	46,413,180	-12.2	60,038	13,367,174	
Deaf Smith	389	388	103,476,845	99,844,146	3.6	279,143	16,735,442	
Delta	97	106	4,264,479	8,186,158	-47.9	67,123	1,556,760	
Denton	6,728	6,495	1,854,228,080	2,616,350,526	-29.1	13,320,014	700,631,599	
De Witt	424	460	56,034,076	60,389,644	-7.2	187,479	16,325,229	
Dickens	55	61	12,136,197	12,232,947	-0.8	537	2,427,155	
Dimmit	179	178	33,734,000	24,003,189	40.5	44,299	7,354,154	
Donley	92	98	5,081,106	5,038,704	0.8	58,461	2,452,221	
Duval	208	215	23,766,886	23,065,039	3.0	11,361	6,949,154	
Eastland	490	528	97,586,600	93,778,565	4.1	610,259	17,317,379	
Ector	3,929	4,143	884,512,211	838,938,218	5.4	4,176,528	272,675,471	
Edwards	44	42	2,988,605	2,956,082	1.1	15,325	1,638,473	
Ellis	2,107	2,152	714,706,625	624,685,040	14.4	12,322,612	126,766,693	
El Paso	10,300	10,528	3,556,362,774	3,203,820,703	11.0	28,337,143	945,537,334	
Erath	706	718	131,373,996	132,612,502	-0.9	713,332	45,303,974	
Falls	321	321	26,985,740	28,478,365	-5.2	68,988	10,980,012	
Fannin	547	572	128,208,739	126,534,959	1.3	682,036	21,430,884	
Fayette	748	757	118,483,168	121,638,243	-2.6	809,662	32,050,275	
Fisher	70	75	6,085,187	6,713,621	-9.4	20,314	1,628,708	
Floyd	147	169	25,473,574	22,901,436	11.2	75,413	3,628,820	
Foard	36	38	1,511,010	1,763,914	-14.3	7,766	506,907	
Fort Bend	5,511	5,519	1,921,278,645	1,424,058,883	34.9	54,574,115	501,534,476	
Franklin	180	178	16,429,144	16,519,320	-0.5	39,654	6,903,306	
Freestone	364	344	48,856,603	42,858,016	14.0	93,843	11,518,870	
Frio	269	278	34,024,110	31,134,482	9.3	37,864	12,826,296	
Gaines	290	299	50,264,327	53,967,295	-6.9	176,630	11,283,792	
Galveston	4,959	5,085	2,154,637,783	1,667,306,168	29.2	16,335,485	370,492,593	
Garza	221	236	9,766,691	11,944,586	-18.2	63,183	5,023,142	
Gillespie	837	843	90,518,834	87,801,824	3.1	381,423	37,570,777	
Glasscock	20	21	2,083,612	1,680,977	24.0	1,179	305,141	
Goliad	98	113	8,615,002	7,999,913	7.7	2,373	3,175,946	
Gonzales	381	394	95,787,095	94,682,221	1.2	576,529	16,854,786	
Gray	631	657	104,802,886	113,569,160	-7.7	2,823,478	45,953,621	
Grayson	2,771	2,835	600,643,379	545,344,048	10.1	5,307,804	186,178,479	
Gregg	3,694	3,794	1,129,413,329	1,055,957,654	7.0	9,429,264	348,556,143	
Grimes	437	424	145,653,321	103,415,237	40.8	3,223,648	19,176,884	
Guadalupe	1,436	1,491	333,300,029	335,393,700	-0.6	6,306,537	98,581,684	
Hale	786	815	708,883,465	538,599,465	31.6	1,125,105	44,787,410	
Hall	94	102	4,995,358	5,840,758	-14.5	1,489	2,054,761	
Hamilton	238	234	25,634,806	23,484,529	9.2	163,180	8,193,481	
Hansford	149	167	31,938,878	49,904,662	-36.0	99,916	4,598,381	
Hardeman	104	116	7,164,401	7,598,105	-5.7	470,128	3,474,465	
Hardin	925	925	150,838,206	145,067,550	4.0	742,407	42,525,118	
Harris	77,837	79,827	36,527,275,389	33,697,835,812	8.4	930,115,790	9,210,432,762	
Harrison	1,162	1,140	327,110,406	365,841,023	-10.6	9,550,626	78,598,518	
Hartley	38	42	8,037,538	6,775,046	18.6	63,494	1,299,447	
Haskell	152	169	14,252,226	17,306,408	-17.6	3,435	4,477,579	

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County	Reporting Outlets		Gross Sales		Percent	Use Tax	Amount Subject to
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr	Change	Purchases	State Sales & Use Tax
Hays	2,197	2,186	\$ 420,527,758	\$ 386,871,136	8.7%	\$ 5,872,395	\$ 195,037,818
Hemphill	139	149	11,355,358	13,278,677	-14.5	261,205	4,464,924
Henderson	1,437	1,508	178,081,530	169,645,170	5.0	4,280,390	85,085,527
Hidalgo	7,112	7,528	1,696,742,419	1,751,568,035	-3.1	7,968,354	595,926,693
Hill	789	799	120,247,376	107,676,551	11.7	494,100	51,335,683
Hockley	537	567	70,339,469	76,278,755	-7.8	3,336,094	29,310,573
Hood	890	903	102,291,679	92,518,475	10.6	547,860	52,841,066
Hopkins	752	751	268,982,339	228,078,647	17.9	1,175,793	50,082,737
Houston	371	417	87,590,863	94,278,817	-7.1	3,022,408	23,909,569
Howard	743	815	163,619,619	161,726,761	1.2	458,932	42,287,409
Hudspeth	45	46	2,576,688	2,620,197	-1.7	21,800	1,039,577
Hunt	1,423	1,469	425,595,381	459,040,344	-7.3	1,142,259	85,197,344
Hutchinson	574	600	138,450,884	140,690,355	-1.6	3,007,972	35,273,359
Irion	55	55	1,527,499	2,464,348	-38.0	11,622	644,998
Jack	199	220	12,958,474	12,040,949	7.6	10,430	5,507,394
Jackson	296	300	231,780,214	73,153,579	216.8	507,248	16,742,877
Jasper	800	814	270,854,355	281,022,563	-3.6	630,613	47,186,690
Jeff Davis	79	76	3,484,003	2,732,863	27.5	19,425	1,435,591
Jefferson	5,267	5,311	1,870,553,736	2,020,467,446	-7.4	18,578,029	538,984,899
Jim Hogg	105	106	11,846,208	11,408,507	3.8	6,507	5,523,216
Jim Wells	904	876	124,631,809	129,787,766	-4.0	620,837	58,392,977
Johnson	2,153	2,121	465,074,600	435,966,967	6.7	2,210,102	130,114,732
Jones	328	333	52,574,110	61,539,071	-14.6	235,638	17,677,112
Karnes	232	243	27,653,823	26,703,003	3.6	99,468	9,418,246
Kaufman	1,608	1,679	293,063,336	253,063,983	15.8	1,391,910	92,998,609
Kendall	806	814	130,173,041	118,727,749	9.6	404,036	31,921,279
Kenedy	5	6	29,922	42,094	-28.9	0	25,489
Kent	25	24	2,365,000	3,716,881	-36.4	615	209,361
Kerr	1,102	1,179	174,904,892	170,577,930	2.5	1,352,654	82,799,333
Kimble	133	153	15,328,542	15,549,465	-1.4	43,541	5,746,891
King	13	15	334,239	415,615	-19.6	0	138,677
Kinney	60	61	5,734,258	5,509,221	4.1	2,018	1,547,772
Kleberg	577	568	74,488,544	84,517,177	-11.9	395,371	38,247,323
Knox	121	122	12,109,831	22,249,411	-45.6	8,436	3,309,840
Lamar	1,107	1,124	198,999,649	203,046,038	-2.0	917,818	75,342,046
Lamb	279	296	69,001,691	63,208,723	9.2	510,471	9,131,221
Lampasas	360	389	34,548,925	35,000,527	-1.3	280,116	12,730,100
La Salle	109	110	9,962,900	8,953,350	11.3	72,965	3,111,496
Lavaca	501	501	98,916,586	94,812,249	4.3	1,065,110	23,961,024
Lee	389	414	83,663,428	84,017,541	-0.4	186,471	20,208,299
Leon	372	374	134,710,355	121,501,539	10.9	6,809,169	19,194,411
Liberty	1,187	1,212	418,490,978	416,470,996	0.5	1,565,779	65,052,130
Limestone	472	474	59,833,532	68,940,509	-13.2	359,194	21,545,392
Lipscomb	81	87	17,488,958	17,147,334	2.0	1,212	1,433,646
Live Oak	245	242	25,529,820	29,957,407	-14.8	53,054	8,736,207
Llano	455	491	45,233,556	45,664,837	-0.9	94,889	15,481,611
Loving	*	5	*	23,657	*	*	*
Lubbock	6,102	6,423	1,939,835,181	1,868,673,315	3.8	8,338,584	519,834,023
Lynn	100	94	27,023,816	24,503,307	10.3	14,101	4,439,302
Madison	201	212	20,709,672	22,143,605	-6.5	14,790	8,640,749
Marion	254	252	42,355,644	31,138,876	36.0	18,031	7,190,997
Martin	105	111	25,847,242	27,379,022	-5.6	1,149	3,889,949

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	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Mason	126	120	\$ 7,835,205	\$ 10,772,768	-27.3%	\$ 3,579	\$ 2,412,547
Matagorda	746	766	99,085,000	120,034,673	-17.5	166,827	39,879,343
Maverick	672	681	98,547,051	89,239,756	10.4	317,137	43,853,871
McCulloch	194	206	27,401,517	33,439,211	-18.1	17,786	10,409,308
McLennan	4,835	5,020	1,720,245,619	1,592,627,836	8.0	11,053,074	380,790,542
McMullen	23	16	1,092,430	657,980	66.0	7,501	267,905
Medina	660	673	96,306,581	94,672,931	1.7	845,751	22,914,202
Menard	65	65	4,649,876	5,814,988	-20.0	1,823	1,447,261
Midland	3,912	4,124	1,154,844,569	1,132,146,791	2.0	21,089,439	315,441,032
Milam	493	518	67,073,470	67,035,386	0.1	255,413	16,241,976
Mills	134	136	10,592,105	9,043,418	17.1	5,252	4,056,143
Mitchell	199	215	14,863,461	15,676,599	-5.2	60,085	6,751,824
Montague	528	562	51,739,628	47,635,758	8.6	86,688	16,973,857
Montgomery	5,398	5,491	1,684,796,376	1,502,405,158	12.1	52,753,719	573,024,377
Moore	395	414	80,428,301	85,064,990	-5.5	814,445	21,841,162
Morris	236	243	109,983,166	185,885,211	-40.8	4,395,167	14,849,653
Motley	42	51	4,492,724	4,762,940	-5.7	1,323	618,574
Nacogdoches	1,214	1,227	269,496,821	268,437,066	0.4	1,654,380	81,919,463
Navarro	998	970	271,559,400	252,353,264	7.6	1,417,085	53,000,042
Newton	170	166	63,840,440	28,320,142	125.4	85,711	4,539,173
Nolan	428	436	60,392,961	68,910,197	-12.4	1,167,337	23,766,017
Nueces	7,528	7,616	1,914,868,543	2,543,388,591	-24.7	30,701,150	744,240,889
Ochiltree	295	313	41,995,381	64,900,647	-35.3	115,737	14,382,962
Oldham	45	46	6,149,507	4,158,553	47.9	338,317	1,545,283
Orange	1,502	1,514	333,833,530	300,594,998	11.1	1,899,891	91,426,712
Palo Pinto	653	663	140,110,008	110,807,103	26.4	685,306	44,000,724
Panola	454	457	65,668,183	55,270,892	18.8	298,633	21,722,623
Parker	1,480	1,466	350,694,957	325,746,715	7.7	4,220,809	89,617,673
Parmer	142	149	23,350,619	28,765,036	-18.8	408,919	4,188,542
Pecos	416	446	52,335,391	54,755,646	-4.4	184,464	18,271,430
Polk	825	850	128,989,402	125,413,339	2.9	321,523	46,345,099
Potter	3,330	3,482	1,192,707,382	1,075,378,843	10.9	7,211,931	388,681,382
Presidio	141	152	8,772,358	8,618,026	1.8	45,287	3,861,004
Rains	181	182	14,234,492	12,623,514	12.8	85,898	6,523,578
Randall	1,499	1,543	394,395,247	452,405,636	-12.8	1,142,795	90,059,828
Reagan	111	116	12,536,919	13,712,764	-8.6	65,051	5,546,978
Real	76	81	2,735,642	3,608,179	-24.2	1,296	1,475,763
Red River	228	241	42,772,863	44,557,348	-4.0	121,333	7,184,193
Reeves	293	325	32,947,942	32,488,311	1.4	143,195	11,814,540
Refugio	177	178	19,379,264	21,121,984	-8.3	237,044	7,853,173
Roberts	16	18	559,338	676,258	-17.3	307	223,483
Robertson	266	292	39,882,165	43,598,807	-8.5	414,594	7,782,233
Rockwall	993	987	151,697,651	128,197,026	18.3	1,638,126	72,401,020
Runnels	276	281	47,024,499	47,729,682	-1.5	105,490	11,988,433
Rusk	809	849	214,140,757	129,239,015	65.7	498,999	42,904,792
Sabine	230	232	47,287,661	42,838,141	10.4	89,586	6,816,521
San Augustine	141	148	29,565,279	32,700,491	-9.6	40,443	5,998,700
San Jacinto	251	259	13,264,762	14,434,310	-8.1	45,226	5,874,142
San Patricio	1,044	1,090	195,086,990	220,897,059	-11.7	1,614,513	52,351,366
San Saba	161	147	10,784,188	10,129,732	6.5	5,899	3,635,587
Schleicher	74	76	8,388,425	10,364,667	-19.1	4,577	1,921,012
Scurry	443	473	61,597,778	67,558,657	-8.8	13,364,119	36,093,615

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County	Reporting Outlets		Gross Sales		Gross Sales	Percent	Use Tax	Amount Subject to
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr	1997 3rd Qtr	Change	Purchases	State Sales & Use Tax
Shackelford	105	108	\$ 4,832,970	\$ 5,899,791		-18.1%	\$ 2,812	\$ 2,521,830
Shelby	468	487	77,386,227	66,426,194		16.5	408,736	23,801,894
Sherman	61	65	4,664,568	6,255,655		-25.4	97,260	1,373,653
Smith	4,626	4,706	990,590,384	897,299,818		10.4	20,621,138	403,708,374
Somervell	173	170	16,471,573	14,527,630		13.4	558,511	7,191,897
Starr	521	580	58,823,002	61,894,348		-5.0	143,984	28,965,633
Stephens	310	328	29,738,888	28,250,566		5.3	62,805	11,162,775
Sterling	47	54	2,592,606	3,416,343		-24.1	7,769	1,132,366
Stonewall	68	72	4,440,329	4,656,857		-4.6	7,300	1,598,142
Sutton	162	176	17,605,494	19,578,559		-10.1	356,893	7,700,597
Swisher	154	183	21,755,569	24,161,611		-10.0	22,979	4,872,394
Tarrant	29,579	29,811	11,517,452,783	10,337,119,815		11.4	232,070,277	3,693,004,041
Taylor	3,051	3,119	980,120,145	857,471,658		14.3	6,923,065	275,056,443
Terrell	36	42	1,056,988	1,265,082		-16.4	10,600	549,296
Terry	251	258	45,621,921	52,916,655		-13.8	101,858	10,411,518
Throckmorton	47	51	1,923,473	2,183,005		-11.9	2,322	770,895
Titus	633	653	277,770,130	280,824,646		-1.1	442,694	47,598,680
Tom Green	2,746	2,752	513,457,804	523,058,758		-1.8	4,451,192	188,364,050
Travis	19,913	20,327	6,655,485,817	5,937,285,779		12.1	103,721,854	2,350,908,701
Trinity	268	287	30,870,960	27,516,327		12.2	30,433	8,934,380
Tyler	309	305	37,558,510	34,705,796		8.2	64,431	11,481,340
Upshur	580	615	84,589,147	77,463,602		9.2	197,702	24,813,293
Upton	117	118	10,844,444	8,984,466		20.7	18,011	2,603,927
Uvalde	545	565	98,701,469	95,472,186		3.4	358,121	32,336,546
Val Verde	763	789	110,001,722	99,119,333		11.0	795,170	46,271,026
Van Zandt	1,196	1,298	76,324,415	79,082,962		-3.5	1,214,296	34,748,399
Victoria	1,840	1,915	496,352,605	479,487,664		3.5	3,016,856	183,380,717
Walker	860	896	189,728,511	209,140,695		-9.3	4,336,147	64,824,659
Waller	546	542	173,965,909	175,684,470		-1.0	1,303,149	25,156,365
Ward	330	350	33,376,497	35,380,457		-5.7	49,815	13,999,898
Washington	813	895	222,366,144	218,471,865		1.8	880,339	51,198,444
Webb	3,282	3,300	731,464,575	724,132,591		1.0	5,930,317	273,813,090
Wharton	1,038	1,015	182,944,570	182,531,703		0.2	436,358	46,959,454
Wheeler	174	178	14,457,678	17,151,580		-15.7	60,273	4,210,580
Wichita	2,993	3,185	655,965,248	617,167,516		6.3	5,631,736	225,283,186
Wilbarger	330	343	77,367,481	72,105,738		7.3	350,756	14,466,693
Willacy	204	238	30,606,260	36,953,101		-17.2	56,875	9,619,016
Williamson	4,242	4,309	1,108,112,867	1,046,695,342		5.9	15,419,485	431,156,217
Wilson	438	441	43,113,125	41,373,422		4.2	130,195	13,906,442
Winkler	215	226	27,969,153	28,861,451		-3.1	106,927	9,906,474
Wise	840	837	188,472,520	162,791,524		15.8	1,571,364	53,567,927
Wood	946	992	104,326,718	106,778,986		-2.3	418,386	37,951,845
Yoakum	222	245	56,580,294	43,042,584		31.5	265,537	9,797,127
Young	636	668	75,509,836	73,460,109		2.8	297,742	23,877,618
Zapata	189	198	21,899,961	18,608,674		17.7	61,597	8,977,725
Zavala	137	142	141,534,543	20,849,057		578.9	106,018	3,098,966
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In-State Total	437,520	448,848	\$159,143,069,938	\$150,283,460,110		5.9%	\$3,029,526,957	\$44,772,436,871

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State or Country	Reporting Outlets		Gross Sales		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr	1997 3rd Qtr	1997 3rd Qtr			
Alabama	156	135	\$ 62,197,846	\$ 76,124,995	-18.3%	\$ 1,708,984	\$ 20,409,341		
Alaska	*	*	*	*	*	*	*		
Arizona	204	225	234,210,112	283,167,085	-17.3	696,144	74,641,825		
Arkansas	278	304	210,127,849	200,212,842	5.0	7,623,613	32,500,336		
California	1,546	1,541	3,835,302,906	4,907,940,799	-21.9	72,071,355	441,994,699		
Colorado	379	390	261,405,488	330,449,309	-20.9	15,177,861	74,836,784		
Connecticut	209	228	692,223,502	616,962,376	12.2	49,603,671	219,693,885		
Delaware	44	35	239,560,889	292,153,627	-18.0	56,113,382	57,454,503		
Florida	506	490	688,198,117	520,855,731	32.1	2,623,103	189,629,801		
Georgia	525	553	644,603,925	662,503,695	-2.7	4,708,738	279,604,111		
Hawaii	*	*	*	*	*	*	*		
Idaho	27	27	108,879,695	175,266,690	-37.9	107,811	15,536,017		
Illinois	692	724	1,231,204,539	917,846,757	34.1	14,870,062	253,390,901		
Indiana	173	169	262,836,847	256,217,663	2.6	5,989,959	51,416,050		
Iowa	119	120	95,390,136	84,358,977	13.1	1,090,124	20,370,021		
Kansas	243	245	119,522,552	94,665,550	26.3	25,015,532	77,639,332		
Kentucky	115	119	134,421,169	274,562,375	-51.0	1,762,336	17,806,521		
Louisiana	657	695	424,419,592	390,908,858	8.6	11,646,588	48,473,349		
Maine	11	9	10,398,360	10,629,742	-2.2	1,830	2,104,029		
Maryland	147	149	92,060,066	57,815,733	59.2	4,631,782	30,617,776		
Massachusetts	438	444	670,748,253	512,854,941	30.8	2,830,234	124,027,992		
Michigan	260	271	336,553,847	282,250,974	19.2	70,399,337	149,889,088		
Minnesota	388	382	789,551,544	823,895,565	-4.2	9,553,248	164,515,463		
Mississippi	85	98	121,686,417	105,052,315	15.8	1,206,336	41,453,329		
Missouri	409	431	499,956,761	502,818,168	-0.6	56,043,403	258,361,840		
Montana	17	16	3,971,349	4,809,665	-17.4	667,674	1,308,843		
Nebraska	115	110	68,138,661	66,453,051	2.5	6,864,875	37,495,477		
Nevada	38	37	8,806,570	9,206,194	-4.3	53,030	4,760,769		
New Hampshire	43	43	37,274,434	35,207,195	5.9	608,772	7,970,930		
New Jersey	509	511	2,948,294,813	2,522,011,964	16.9	61,169,675	859,544,420		
New Mexico	326	326	109,962,161	146,071,664	-24.7	223,759	13,999,349		
New York	614	604	1,023,941,643	895,034,221	14.4	8,593,115	271,293,159		
North Carolina	273	281	357,983,721	368,540,139	-2.9	2,330,121	48,268,630		
North Dakota	13	11	3,814,514	2,186,351	74.5	23,773	1,403,400		
Ohio	552	546	1,085,135,075	1,037,111,172	4.6	40,562,299	215,244,693		
Oklahoma	688	748	1,582,393,594	1,574,443,428	0.5	252,349,304	320,703,211		
Oregon	121	120	146,242,527	82,851,646	76.5	174,231	16,568,763		
Pennsylvania	438	453	1,220,357,757	1,256,796,785	-2.9	93,252,928	210,336,085		
Rhode Island	32	31	55,640,221	48,405,562	14.9	45,629	7,553,894		
South Carolina	96	92	116,008,445	113,256,630	2.4	4,744,686	19,641,444		
South Dakota	17	19	74,703,722	61,398,673	21.7	559,022	38,227,186		
Tennessee	271	295	441,711,133	359,349,139	22.9	24,431,795	133,327,388		
Utah	117	119	66,636,304	45,984,208	44.9	4,587,646	26,823,868		
Vermont	13	9	4,246,897	2,861,991	48.4	40,523	916,663		
Virginia	235	226	358,166,694	242,623,130	47.6	12,809,424	86,640,853		
Washington	189	193	156,687,785	169,834,556	-7.7	892,838	35,485,660		
Washington, DC	24	27	326,290,230	207,565,115	57.2	88,503,469	410,744,225		
West Virginia	12	13	14,441,645	12,220,432	18.2	0	7,818,449		
Wisconsin	255	243	365,674,652	306,941,991	19.1	5,904,856	59,391,477		
Wyoming	11	7	2,861,695	8,025,574	-64.3	0	2,116,171		
Canada	15	8	1,705,264	363,967	368.5	3,953,597	4,153,016		
Mexico	*	*	*	*	*	*	*		

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Other	146 -----	97 -----	\$ 275,963,778 -----	\$ 376,884,801 -----	-26.8%	\$ 3,595,244 -----	\$ 85,272,075 -----
Out-of-State Total	12,793 =====	12,975 =====	\$ 22,623,240,160 =====	\$ 22,343,793,481 =====	1.3%	\$1,032,417,718 =====	\$ 5,573,531,841 =====
Total	450,313	461,823	\$181,766,310,098	\$172,627,253,591	5.3%	\$4,061,944,675	\$50,345,968,712

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

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County	Reporting Outlets		Gross Sales	Gross Sales	Percent	Use Tax	Amount Subject to
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr	Change	Purchases	State Sales & Use Tax
Anderson	518	537	\$ 811,179,540	\$ 717,455,971	13.1%	\$ 424,097	\$ 40,534,388
Andrews	202	202	18,072,232	21,344,889	-15.3	38,951	8,818,570
Angelina	848	854	171,819,519	177,155,454	-3.0	756,375	89,566,518
Aransas	327	340	51,199,281	46,648,931	9.8	76,354	24,221,941
Archer	92	106	8,523,269	9,642,649	-11.6	3,064	2,763,371
Armstrong	23	21	1,505,725	1,487,709	1.2	347	600,950
Atascosa	326	345	49,695,273	46,543,205	6.8	65,936	21,870,721
Austin	360	379	53,963,322	52,979,252	1.9	106,637	25,392,655
Bailey	94	101	12,054,272	13,515,676	-10.8	65,628	4,276,823
Bandera	214	211	14,712,594	14,234,919	3.4	155,847	7,458,478
Bastrop	527	530	99,178,707	104,176,041	-4.8	232,756	36,969,208
Baylor	76	73	6,703,225	7,877,752	-14.9	6,523	2,437,589
Bee	256	276	39,474,118	35,674,216	10.7	102,573	21,944,153
Bell	2,288	2,369	768,004,291	705,455,458	8.9	1,651,657	228,608,765
Bexar	13,610	14,381	3,623,970,892	3,475,476,032	4.3	42,690,348	1,840,710,392
Blanco	148	156	8,199,404	8,382,908	-2.2	2,220	3,879,359
Borden	6	7	90,921	126,046	-27.9	0	44,911
Bosque	216	228	14,012,019	14,667,065	-4.5	222,360	7,767,292
Bowie	1,058	1,099	220,137,685	226,131,748	-2.7	1,345,876	117,498,154
Brazoria	2,300	2,437	414,414,667	410,484,163	1.0	2,449,509	206,507,753
Brazos	1,482	1,499	374,795,976	358,288,583	4.6	1,217,129	212,095,386
Brewster	212	217	17,854,871	17,776,231	0.4	34,851	9,223,000
Briscoe	37	36	1,304,535	1,295,868	0.7	859	538,809
Brooks	102	109	11,975,988	11,532,650	3.8	60,510	6,730,979
Brown	495	497	78,959,299	79,588,351	-0.8	505,535	43,572,398
Burleson	182	202	21,356,300	28,271,925	-24.5	34,216	8,949,882
Burnet	480	520	87,568,009	72,837,827	20.2	340,505	40,934,399
Caldwell	300	319	40,042,295	40,625,025	-1.4	223,870	16,196,267
Calhoun	234	239	32,742,594	33,848,441	-3.3	70,654	17,743,847
Callahan	151	156	7,762,105	7,628,887	1.7	134,972	4,271,179
Cameron	3,277	3,374	539,846,649	543,058,451	-0.6	2,377,745	292,116,568
Camp	135	148	19,385,044	17,838,559	8.7	40,938	9,653,734
Carson	62	80	5,107,290	5,672,947	-10.0	92,279	1,890,518
Cass	339	355	45,974,037	48,716,911	-5.6	81,313	18,976,580
Castro	82	93	9,718,157	19,401,197	-49.9	8,199	3,906,227
Chambers	244	252	100,893,965	151,058,406	-33.2	105,465	14,313,681
Cherokee	465	491	73,560,099	74,081,122	-0.7	95,994	29,430,225
Childress	100	106	15,927,634	17,290,261	-7.9	21,730	7,238,919
Clay	107	121	15,205,686	13,387,556	13.6	56,225	3,496,169
Cochran	39	43	4,474,402	3,771,756	18.6	7,555	1,175,652
Coke	60	68	7,489,505	6,702,705	11.7	36,836	1,228,663
Coleman	133	151	12,459,115	14,653,930	-15.0	41,426	5,240,773
Collin	3,699	3,529	2,371,144,808	1,137,951,747	108.4	9,594,002	647,469,294
Collingsworth	34	34	2,878,347	3,242,264	-11.2	2,752	1,155,780
Colorado	311	328	44,188,354	42,930,981	2.9	91,477	16,554,284
Comal	1,073	1,136	796,508,970	589,505,988	35.1	1,064,863	99,667,783
Comanche	185	191	25,155,080	23,645,671	6.4	18,565	8,609,660
Concho	32	35	3,354,200	3,814,633	-12.1	695	1,252,398
Cooke	536	559	93,430,775	97,565,981	-4.2	244,401	45,165,531
Coryell	421	440	70,531,058	68,482,497	3.0	178,843	34,044,967
Cottle	34	37	2,622,507	3,111,249	-15.7	544	606,310
Crane	69	67	5,249,559	6,544,501	-19.8	15,206	2,189,855

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	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr	1997 3rd Qtr	Change	Purchases	State Sales & Use Tax	
Crockett	73	82	\$ 7,232,730	\$ 7,907,775		-8.5%	\$ 2,922	\$ 3,488,023	
Crosby	72	77	15,440,682	12,912,037		19.6	7,806	2,126,067	
Culberson	64	65	10,533,263	8,230,269		28.0	285,848	3,824,282	
Dallam	127	135	15,391,414	15,216,007		1.2	225,287	7,268,168	
Dallas	25,329	26,284	9,440,873,224	8,676,064,582		8.8	90,968,394	3,631,605,208	
Dawson	176	196	18,794,830	22,764,172		-17.4	26,387	9,588,041	
Deaf Smith	213	218	29,691,588	33,224,408		-10.6	172,152	11,265,431	
Delta	62	70	3,492,958	7,537,936		-53.7	66,479	1,072,575	
Denton	3,234	3,105	980,923,419	932,193,456		5.2	4,298,188	487,479,798	
De Witt	242	266	26,635,531	28,909,314		-7.9	39,574	11,433,032	
Dickens	37	41	2,278,005	2,468,071		-7.7	434	1,158,027	
Dimmit	107	109	10,747,642	10,305,569		4.3	38,693	6,006,528	
Donley	63	66	3,918,069	3,892,273		0.7	2,779	1,944,275	
Duval	137	143	8,635,737	8,753,161		-1.3	11,353	4,360,479	
Eastland	261	281	31,016,903	32,173,385		-3.6	50,490	12,850,963	
Ector	1,826	1,945	321,212,613	324,741,206		-1.1	980,461	158,591,403	
Edwards	20	21	2,305,641	2,327,743		-0.9	345	1,040,638	
Ellis	992	1,017	168,712,737	164,363,071		2.6	886,613	78,538,785	
El Paso	5,698	5,926	1,383,953,499	1,242,078,998		11.4	6,919,035	650,597,900	
Erath	375	383	74,788,806	74,791,093		-0.0	300,022	34,628,522	
Falls	213	211	15,747,282	16,268,353		-3.2	47,183	7,818,773	
Fannin	327	341	38,323,789	39,850,870		-3.8	97,788	16,266,099	
Fayette	420	423	60,116,445	61,087,512		-1.6	240,389	21,928,256	
Fisher	38	41	2,560,084	3,041,951		-15.8	9,749	1,159,671	
Floyd	82	91	10,601,540	11,003,383		-3.7	3,214	2,347,956	
Foard	23	23	1,225,364	1,354,676		-9.5	6,797	468,405	
Fort Bend	2,615	2,630	647,322,591	529,277,621		22.3	1,994,835	309,433,802	
Franklin	117	118	12,705,600	12,459,880		2.0	21,109	5,466,697	
Freestone	226	209	30,227,844	26,716,640		13.1	45,127	9,336,217	
Frio	150	154	16,369,083	16,710,057		-2.0	25,685	7,949,766	
Gaines	170	177	26,466,620	21,980,904		20.4	90,429	7,566,148	
Galveston	2,764	2,860	456,586,014	456,035,606		0.1	8,601,351	256,008,465	
Garza	160	174	5,957,860	6,578,113		-9.4	52,982	3,378,445	
Gillespie	487	490	54,286,706	49,639,487		9.4	249,289	28,809,956	
Glasscock	11	13	518,583	620,997		-16.5	101	231,727	
Goliad	57	68	6,520,666	6,132,587		6.3	2,359	2,512,744	
Gonzales	212	218	26,841,161	25,779,862		4.1	77,748	11,630,693	
Gray	312	333	55,083,388	61,352,493		-10.2	98,918	29,023,523	
Grayson	1,469	1,528	261,663,757	264,760,294		-1.2	994,438	133,251,676	
Gregg	1,894	1,953	408,596,714	419,027,146		-2.5	872,659	214,176,083	
Grimes	241	242	89,357,252	50,711,497		76.2	2,956,764	14,267,549	
Guadalupe	697	725	116,767,233	101,937,441		14.5	248,015	68,408,733	
Hale	436	450	633,934,908	478,165,408		32.6	716,657	34,172,110	
Hall	60	64	3,273,214	3,581,272		-8.6	1,305	1,692,504	
Hamilton	131	130	11,632,731	10,213,585		13.9	61,776	4,784,608	
Hansford	63	79	8,447,224	8,988,630		-6.0	73,756	3,047,614	
Hardeman	57	70	5,069,323	5,089,034		-0.4	450,625	2,853,416	
Hardin	485	483	84,775,975	84,596,181		0.2	84,438	32,509,021	
Harris	37,692	39,039	10,428,375,540	10,035,580,230		3.9	63,275,370	4,794,257,135	
Harrison	579	569	93,358,763	92,054,665		1.4	217,579	41,740,674	
Hartley	18	23	2,899,199	4,721,980		-38.6	9,867	893,975	
Haskell	96	105	11,763,881	13,208,581		-10.9	2,735	3,657,688	

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	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr	1997 3rd Qtr	Change	Purchases	State Sales & Use Tax	
Hays	1,169	1,198	\$ 218,933,159	\$ 205,249,073		6.7%	\$ 3,789,457	\$ 147,421,663	
Hemphill	58	66	4,759,035	5,516,422		-13.7	35,730	2,408,476	
Henderson	884	941	123,591,141	120,287,956		2.7	286,626	61,485,046	
Hidalgo	4,271	4,556	886,101,046	838,160,412		5.7	4,259,641	465,511,058	
Hill	517	516	83,566,727	76,188,921		9.7	345,097	44,385,201	
Hockley	260	281	40,398,677	42,328,275		-4.6	217,405	16,232,308	
Hood	492	518	73,345,333	67,716,693		8.3	457,783	41,282,346	
Hopkins	412	423	90,769,156	100,071,641		-9.3	147,254	34,683,598	
Houston	213	234	29,626,067	29,831,022		-0.7	41,001	12,959,522	
Howard	392	431	63,782,459	68,886,895		-7.4	96,610	29,929,071	
Hudspeth	37	37	2,156,875	2,141,735		0.7	21,800	832,368	
Hunt	854	857	136,107,486	131,297,149		3.7	685,204	67,841,799	
Hutchinson	286	310	38,476,506	42,450,750		-9.4	109,823	20,313,956	
Irion	31	28	631,240	832,073		-24.1	1,618	378,498	
Jack	95	104	6,296,682	6,468,732		-2.7	3,757	3,415,616	
Jackson	147	150	24,490,571	57,405,917		-57.3	23,791	10,254,109	
Jasper	460	480	74,327,438	78,776,944		-5.6	420,924	34,788,659	
Jeff Davis	48	48	1,981,502	1,969,557		0.6	18,745	1,283,176	
Jefferson	2,684	2,729	590,180,047	579,735,187		1.8	3,220,535	347,879,600	
Jim Hogg	79	75	8,192,799	7,805,108		5.0	6,506	3,903,511	
Jim Wells	479	459	65,154,198	63,161,668		3.2	138,504	35,248,692	
Johnson	961	942	184,509,544	174,437,690		5.8	925,336	94,329,215	
Jones	158	163	31,685,864	40,679,829		-22.1	70,834	14,391,146	
Karnes	132	141	14,105,598	15,004,675		-6.0	63,653	7,333,573	
Kaufman	928	944	154,200,552	139,951,856		10.2	591,664	66,953,720	
Kendall	414	430	96,154,572	85,944,848		11.9	123,819	22,552,530	
Kenedy	4	4	24,469	38,693		-36.8	0	20,826	
Kent	14	13	1,983,709	3,168,411		-37.4	232	146,596	
Kerr	556	622	106,739,667	103,929,966		2.7	656,421	57,619,836	
Kimble	83	92	12,033,932	11,612,038		3.6	11,532	4,953,962	
King	13	14	334,239	415,167		-19.5	0	138,677	
Kinney	36	39	1,627,433	1,678,551		-3.0	935	882,399	
Kleberg	335	331	54,390,206	53,360,718		1.9	227,690	31,841,775	
Knox	68	69	5,361,471	13,763,347		-61.0	1,526	1,432,838	
Lamar	615	628	124,763,762	124,326,539		0.4	329,251	59,343,152	
Lamb	168	179	14,483,559	14,718,895		-1.6	285,628	6,942,893	
Lampasas	188	203	20,364,976	22,511,859		-9.5	60,758	8,558,231	
La Salle	75	73	5,972,393	5,643,448		5.8	18,285	2,478,503	
Lavaca	269	269	38,703,347	34,589,886		11.9	89,371	16,719,315	
Lee	191	218	31,731,531	31,121,967		2.0	79,402	11,627,648	
Leon	227	232	20,426,956	22,448,352		-9.0	87,538	8,023,727	
Liberty	618	640	322,129,014	298,604,596		7.9	509,821	48,895,352	
Limestone	303	302	37,494,923	40,736,166		-8.0	53,769	16,418,912	
Lipscomb	39	41	2,125,592	2,426,108		-12.4	716	854,439	
Live Oak	144	143	19,624,708	21,881,080		-10.3	47,639	6,255,611	
Llano	239	251	21,411,546	22,209,622		-3.6	15,337	10,691,034	
Loving	*	5	*	23,657		*	*	*	
Lubbock	3,207	3,336	732,326,358	719,118,414		1.8	2,687,078	355,535,499	
Lynn	62	59	6,364,448	6,462,097		-1.5	1,120	1,443,543	
Madison	108	104	15,624,990	16,951,635		-7.8	12,884	7,287,978	
Marion	182	182	11,423,234	12,286,164		-7.0	6,296	5,127,705	
Martin	51	56	6,753,060	9,217,763		-26.7	1,149	1,473,042	

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	1998 3rd Qtr	1997 3rd Qtr					
Mason	67	65	\$ 3,667,640	\$ 3,526,534	4.0%	\$ 1,138	\$ 1,715,324
Matagorda	425	454	58,967,585	60,843,766	-3.1	67,552	30,825,547
Maverick	471	482	74,946,740	65,722,702	14.0	180,241	39,340,415
McCulloch	116	125	19,007,091	14,677,829	29.5	17,034	8,970,396
McLennan	2,601	2,693	504,896,860	507,253,970	-0.5	2,428,734	260,019,374
McMullen	12	9	491,618	570,782	-13.9	0	234,181
Medina	367	381	62,977,856	59,856,683	5.2	75,008	17,091,428
Menard	42	42	2,372,729	2,381,944	-0.4	1,815	1,091,475
Midland	1,800	1,948	344,980,064	374,622,820	-7.9	1,589,180	186,814,702
Milam	288	310	34,784,486	33,238,991	4.6	51,988	12,847,833
Mills	83	82	7,375,009	6,315,433	16.8	3,313	2,187,346
Mitchell	125	133	10,533,107	11,058,470	-4.8	10,974	5,391,261
Montague	296	316	30,985,529	30,812,428	0.6	58,040	12,338,871
Montgomery	2,474	2,513	683,890,243	593,938,123	15.1	3,398,791	379,638,775
Moore	208	221	30,819,668	29,857,789	3.2	252,136	16,987,881
Morris	126	136	12,355,416	12,891,806	-4.2	6,316	5,654,702
Motley	26	36	1,251,970	1,154,451	8.4	238	485,859
Nacogdoches	665	666	132,410,763	133,378,048	-0.7	624,974	64,526,516
Navarro	578	564	80,463,861	90,031,178	-10.6	342,318	39,581,412
Newton	115	108	59,436,468	22,851,222	160.1	43,030	3,977,424
Nolan	227	233	36,127,128	34,566,920	4.5	432,735	16,706,989
Nueces	3,747	3,785	731,720,048	727,587,625	0.6	3,109,688	433,697,228
Ochiltree	131	140	16,996,027	18,184,857	-6.5	32,534	8,440,824
Oldham	24	24	2,637,042	2,697,893	-2.3	45,482	1,012,366
Orange	781	817	140,439,124	136,892,085	2.6	262,085	74,101,678
Palo Pinto	349	349	63,234,393	58,394,111	8.3	278,955	29,595,299
Panola	233	242	28,606,620	30,165,391	-5.2	22,706	14,395,451
Parker	708	699	189,624,507	182,124,607	4.1	570,431	62,617,229
Parmer	81	80	10,033,316	10,087,520	-0.5	37,694	2,635,852
Pecos	215	226	26,901,191	25,122,070	7.1	42,088	13,956,601
Polk	444	464	75,456,327	73,019,927	3.3	174,933	35,047,022
Potter	1,712	1,818	511,331,121	452,127,302	13.1	3,380,791	249,222,559
Presidio	108	109	6,509,731	6,315,444	3.1	41,743	3,207,966
Rains	115	105	8,715,103	7,948,611	9.6	74,626	5,503,015
Randall	758	790	157,642,612	169,289,583	-6.9	354,259	62,761,305
Reagan	54	54	7,452,499	7,306,125	2.0	14,086	2,698,157
Real	54	57	2,303,790	3,141,771	-26.7	1,040	1,099,653
Red River	154	168	15,553,540	18,813,294	-17.3	84,503	6,210,677
Reeves	175	193	18,075,015	18,904,000	-4.4	77,677	9,320,687
Refugio	101	100	12,115,508	11,774,184	2.9	10,599	5,482,677
Roberts	10	10	388,217	464,574	-16.4	307	195,589
Robertson	161	170	14,592,337	14,139,395	3.2	194,647	5,761,231
Rockwall	472	489	92,621,285	77,537,189	19.5	1,461,256	54,175,701
Runnels	155	162	13,089,572	13,996,064	-6.5	28,476	6,563,083
Rusk	438	471	57,252,177	55,595,823	3.0	174,754	25,026,387
Sabine	140	139	10,085,092	10,334,539	-2.4	11,752	4,878,255
San Augustine	90	101	8,438,617	9,660,016	-12.6	10,724	3,629,018
San Jacinto	154	159	9,671,744	10,904,577	-11.3	44,318	4,774,346
San Patricio	571	601	88,019,848	90,969,858	-3.2	269,425	39,968,111
San Saba	96	93	6,374,530	6,362,095	0.2	4,653	2,985,031
Schleicher	35	36	2,012,812	2,110,229	-4.6	1,687	1,014,012
Scurry	220	234	29,532,641	31,470,640	-6.2	228,811	14,657,852

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	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr		Purchases	State Sales & Use Tax
Shackelford	54	55	\$ 2,835,740	\$ 3,072,181	-7.7%	\$ 1,073	\$ 1,579,025
Shelby	282	293	41,479,707	39,488,106	5.0	53,967	17,583,568
Sherman	33	37	3,183,487	4,252,534	-25.1	89,861	879,080
Smith	2,559	2,570	500,209,787	475,959,264	5.1	7,553,313	265,876,304
Somervell	95	89	8,544,230	8,377,311	2.0	7,098	4,350,085
Starr	382	428	51,352,467	51,856,795	-1.0	134,021	25,916,837
Stephens	160	171	16,372,758	16,830,770	-2.7	28,431	7,961,865
Sterling	28	31	1,514,571	1,634,424	-7.3	502	910,423
Stonewall	39	39	3,089,786	3,105,630	-0.5	7,166	955,278
Sutton	76	91	6,678,985	7,542,413	-11.4	60,111	3,734,831
Swisher	84	102	9,540,034	10,207,000	-6.5	5,858	3,245,822
Tarrant	13,664	13,565	4,173,999,816	3,888,855,118	7.3	26,707,096	2,140,818,345
Taylor	1,558	1,571	342,985,022	339,788,676	0.9	1,965,418	172,451,120
Terrell	26	29	630,622	856,992	-26.4	8,934	418,985
Terry	147	147	23,958,936	26,905,210	-11.0	31,940	7,958,954
Throckmorton	29	33	1,242,042	1,352,875	-8.2	200	587,945
Titus	355	360	71,852,914	75,784,980	-5.2	282,868	35,642,761
Tom Green	1,438	1,437	249,197,882	242,668,952	2.7	750,136	134,183,268
Travis	9,247	9,637	2,697,467,715	2,375,860,824	13.5	42,471,185	1,416,095,041
Trinity	168	176	18,789,041	20,174,383	-6.9	23,307	7,148,700
Tyler	182	180	24,115,007	21,607,286	11.6	23,693	9,978,892
Upshur	316	329	48,062,872	46,755,421	2.8	107,598	18,474,688
Upton	61	66	3,358,374	4,590,957	-26.8	12,457	1,833,326
Uvalde	330	329	51,381,977	51,731,722	-0.7	110,110	26,212,442
Val Verde	449	471	76,489,809	73,065,177	4.7	165,187	38,289,763
Van Zandt	831	918	57,334,310	58,035,294	-1.2	355,089	28,350,783
Victoria	925	959	227,245,372	230,585,395	-1.4	1,019,338	124,759,007
Walker	484	493	103,837,880	107,593,276	-3.5	233,467	48,082,962
Waller	286	303	113,651,672	118,117,411	-3.8	189,456	17,081,368
Ward	167	184	18,552,699	16,825,296	10.3	12,377	7,314,020
Washington	414	458	62,819,888	60,397,371	4.0	94,725	34,369,723
Webb	2,007	2,022	412,780,939	398,089,980	3.7	2,362,845	209,572,573
Wharton	565	560	102,273,531	84,886,272	20.5	86,445	34,629,956
Wheeler	97	105	8,098,154	9,645,175	-16.0	58,596	3,233,971
Wichita	1,583	1,679	296,809,368	283,684,882	4.6	1,842,321	164,661,278
Wilbarger	188	202	24,971,347	24,481,161	2.0	103,649	11,453,274
Willacy	140	166	16,067,620	15,744,003	2.1	28,093	7,788,881
Williamson	1,990	2,003	473,749,959	439,609,241	7.8	4,668,862	268,333,161
Wilson	232	234	22,861,333	22,274,942	2.6	27,157	10,146,094
Winkler	104	110	9,525,370	8,980,262	6.1	23,828	4,639,575
Wise	394	381	86,899,972	71,849,052	20.9	82,040	36,440,693
Wood	565	618	56,005,172	58,907,576	-4.9	228,517	27,916,573
Yoakum	106	117	10,614,259	13,672,559	-22.4	45,619	3,617,832
Young	336	347	32,415,245	32,943,243	-1.6	39,173	16,309,367
Zapata	117	119	9,824,693	9,156,481	7.3	40,546	5,338,761
Zavala	93	92	6,018,061	5,921,718	1.6	16,551	2,659,229
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In-State Total	221,252	228,422	\$ 57,298,936,526	\$ 52,975,229,693	8.2%	\$ 388,191,515	\$25,440,991,227

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State or Country	Reporting Outlets 1998 3rd Qtr	Reporting Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Alabama	35	32	\$ 7,782,857	\$ 18,248,069	-57.3%	\$ 116,881	\$ 2,423,154
Alaska	*	*	*	*	*	*	*
Arizona	56	75	54,599,612	198,901,322	-72.5	20,861	39,601,858
Arkansas	88	112	21,849,610	24,227,460	-9.8	5,001,078	7,938,878
California	427	480	388,208,953	846,048,334	-54.1	883,150	106,787,849
Colorado	103	122	74,254,552	76,132,802	-2.5	155,400	9,421,314
Connecticut	49	52	28,022,178	47,163,967	-40.6	129,221	6,093,520
Delaware	6	4	1,260,368	7,365,809	-82.9	0	152,037
Florida	151	154	140,598,653	108,847,100	29.2	275,722	36,952,493
Georgia	125	144	127,357,557	114,043,767	11.7	277,885	28,248,686
Hawaii	*	*	*	*	*	*	*
Idaho	11	9	72,770,214	93,896,594	-22.5	83,270	5,157,882
Illinois	172	186	190,281,938	134,044,131	42.0	738,741	60,809,111
Indiana	42	38	48,055,130	44,172,443	8.8	144,312	31,035,390
Iowa	29	30	51,951,596	4,646,715	1018.0	677	4,835,307
Kansas	67	72	9,807,692	9,085,270	8.0	134,174	3,804,875
Kentucky	31	36	39,929,591	38,429,606	3.9	715,019	9,301,045
Louisiana	208	245	48,314,399	176,134,569	-72.6	116,659	8,050,131
Maine	4	*	9,238,516	*	*	1,830	1,418,934
Maryland	37	42	17,876,365	22,550,801	-20.7	0	7,567,220
Massachusetts	122	120	155,296,849	178,629,876	-13.1	1,186,116	44,328,522
Michigan	54	56	20,684,798	26,659,220	-22.4	9,875	11,657,916
Minnesota	98	101	65,365,386	153,631,688	-57.5	336,297	39,152,274
Mississippi	20	23	31,888,952	3,177,108	903.7	57,083	31,849,253
Missouri	102	114	65,170,574	37,223,131	75.1	379,280	43,956,062
Montana	8	8	328,770	293,740	11.9	0	257,454
Nebraska	31	28	9,743,222	9,676,588	0.7	83,512	8,670,912
Nevada	14	11	2,078,112	859,640	141.7	0	1,861,214
New Hampshire	11	12	2,040,946	5,007,253	-59.2	0	854,715
New Jersey	127	145	232,273,501	195,457,669	18.8	932,391	30,366,096
New Mexico	96	108	8,354,504	6,770,106	23.4	2,013	2,339,216
New York	154	175	244,887,797	289,212,288	-15.3	734,770	90,043,651
North Carolina	76	78	97,138,074	77,297,123	25.7	543,821	15,135,402
North Dakota	4	*	535,300	*	*	0	428,113
Ohio	124	121	200,729,044	164,102,798	22.3	3,081,695	38,450,091
Oklahoma	226	256	483,200,835	315,588,937	53.1	25,650,087	44,333,996
Oregon	23	34	4,272,140	5,196,211	-17.8	0	3,107,227
Pennsylvania	92	103	222,899,844	188,074,680	18.5	11,138,860	51,879,426
Rhode Island	4	4	7,032,740	5,478,991	28.4	0	1,183,491
South Carolina	14	17	9,140,493	8,103,336	12.8	1,876	2,138,200
South Dakota	5	8	68,062,044	56,883,917	19.7	0	35,570,154
Tennessee	80	89	50,706,199	49,100,567	3.3	354,248	9,570,966
Utah	45	49	13,570,290	10,845,669	25.1	4,056,953	10,815,845
Vermont	4	5	2,952,291	1,990,306	48.3	40,523	637,051
Virginia	57	61	54,562,792	28,689,525	90.2	1,287,196	36,182,794
Washington	46	52	45,680,647	34,923,704	30.8	9,881	8,754,430
Washington, DC	5	5	2,392,235	712,808	235.6	1,378,803	1,609,369
West Virginia	*	*	*	*	*	*	*
Wisconsin	49	48	72,816,098	55,993,499	30.0	23,412	15,238,301
Wyoming	4	*	2,661,439	*	*	0	2,034,346
Canada	*	*	*	*	*	*	*
Mexico	*	*	*	*	*	*	*

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

March 10, 1999

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax	Amount Subject to
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr		Purchases	State Sales & Use Tax
Other	21 -----	20 -----	\$ 5,834,535 -----	\$ 2,679,683 -----	117.7%	\$ 2,887,763 -----	\$ 6,084,767 -----
Out-of-State Total	3,362 =====	3,699 =====	\$ 3,516,179,061 =====	\$ 3,895,242,567 =====	-9.7%	\$ 62,971,335 =====	\$ 958,387,988 =====
Total	224,614	232,121	\$ 60,815,115,587	\$ 56,870,472,260	6.9%	\$ 451,162,850	\$26,399,379,215

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

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

March 10, 1999

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	10,952	11,104	\$ 720,384,400	\$ 611,230,785	17.9%	\$ 6,387,719	\$ 256,951,527
Mining	2,184	2,334	2,671,315,611	2,151,904,145	24.1	304,332,372	430,500,290
Construction	26,703	27,229	8,986,376,169	7,805,245,896	15.1	251,712,240	1,564,312,339
Manufacturing	24,352	24,879	31,557,563,003	31,601,484,911	-0.1	1,136,625,853	3,958,796,565
Transportation/Utilities	7,836	7,750	15,319,930,617	15,306,500,326	0.1	687,937,233	5,980,684,735
Wholesale Trade							
Durable Goods	20,245	20,743	20,416,224,276	18,997,505,473	7.5	235,579,154	3,229,210,682
Nondurable Goods	8,715	9,039	20,893,798,665	21,632,647,201	-3.4	423,171,579	1,413,975,423
Total Wholesale Trade	28,960	29,782	41,310,022,941	40,630,152,674	1.7	658,750,733	4,643,186,105
Retail Trade							
Building Materials	9,783	10,339	3,584,762,337	3,688,703,975	-2.8	37,409,846	2,315,721,950
General Merchandise	5,422	5,576	8,651,269,612	7,812,111,869	10.7	53,115,169	5,100,047,611
Food Stores	23,130	23,179	9,296,539,815	8,999,709,081	3.3	31,989,472	3,007,568,891
Automotive	16,576	17,299	12,029,797,802	11,556,929,616	4.1	44,008,600	1,631,603,102
Clothing	16,349	17,108	2,182,696,848	2,121,229,570	2.9	14,768,405	1,918,388,085
Home Furnishings	22,556	23,249	6,328,604,631	6,073,179,936	4.2	78,126,618	3,078,994,564
Restaurants	46,915	47,349	5,474,753,220	5,222,892,042	4.8	66,514,754	4,634,964,989
Drug Stores	3,317	3,354	2,863,881,884	1,534,944,679	86.6	11,361,498	513,685,262
Liquor Stores	2,724	2,964	396,321,079	377,382,043	5.0	800,631	307,578,242
Miscellaneous Retail	77,842	81,704	10,006,488,359	9,483,389,449	5.5	113,067,857	3,890,826,519
Total Retail Trade	224,614	232,121	60,815,115,587	56,870,472,260	6.9	451,162,850	26,399,379,215
Financial Services	4,473	4,464	751,896,731	692,638,421	8.6	57,321,209	216,870,490
Services	118,157	120,752	18,417,479,910	16,141,816,342	14.1	331,031,475	6,393,299,584
Public Administration	414	430	287,735,450	258,858,460	11.2	651,590	118,257,235
Nonclassifiable	304	324	98,300,130	131,032,661	-25.0	1,552,251	19,588,773
Other	1,364	654	830,189,549	425,916,710	94.9	174,479,150	364,141,854
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Total	450,313	461,823	\$181,766,310,098	\$172,627,253,591	5.3%	\$4,061,944,675	\$50,345,968,712
	=====	=====	=====	=====	=====	=====	=====

"*" - 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

March 10, 1999

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Abilene	3,051	3,119	\$ 980,120,145	\$ 857,471,658	14.3%	\$ 6,923,065	\$ 275,056,443
Amarillo	4,829	5,025	1,587,102,629	1,527,784,479	3.9	8,354,726	478,741,210
Austin-San Marcos	27,858	28,308	8,363,247,269	7,559,864,982	10.6	125,637,128	3,042,606,203
Beaumont-Port Arthur-Orange	7,694	7,750	2,355,225,472	2,466,129,994	-4.5	21,220,327	672,936,729
Brazoria PMSA	4,419	4,587	1,024,346,146	953,647,084	7.4	6,678,414	284,514,706
Brownsville-Harlingen-San Benito	5,491	5,691	990,051,035	1,060,554,684	-6.6	10,841,364	409,817,315
Bryan-College Station	2,806	2,911	670,841,052	642,740,652	4.4	4,813,285	290,951,283
Corpus Christi	8,572	8,706	2,109,955,533	2,764,285,650	-23.7	32,315,663	796,592,255
Dallas PMSA	78,019	79,688	40,787,383,852	39,132,284,309	4.2	923,236,880	11,480,925,213
El Paso	10,300	10,528	3,556,362,774	3,203,820,703	11.0	28,337,143	945,537,334
Fort Worth-Arlington PMSA	34,102	34,301	12,435,514,019	11,191,351,972	11.1	239,049,048	3,965,577,512
Galveston-Texas City PMSA	4,959	5,085	2,154,637,783	1,667,306,168	29.2	16,335,485	370,492,593
Houston PMSA	90,928	93,041	40,878,675,673	37,390,303,810	9.3	1,040,465,848	10,397,445,577
Killeen-Temple	4,853	4,954	1,744,591,808	1,628,428,949	7.1	19,156,415	398,680,386
Laredo	3,282	3,300	731,464,575	724,132,591	1.0	5,930,317	273,813,090
Longview-Marshall	5,436	5,549	1,541,112,882	1,499,262,279	2.8	19,177,592	451,967,954
Lubbock	6,102	6,423	1,939,835,181	1,868,673,315	3.8	8,338,584	519,834,023
McAllen-Edinburg-Mission	7,112	7,528	1,696,742,419	1,751,568,035	-3.1	7,968,354	595,926,693
Odessa-Midland	7,841	8,267	2,039,356,780	1,971,085,009	3.5	25,265,967	588,116,503
San Angelo	2,746	2,752	513,457,804	523,058,758	-1.8	4,451,192	188,364,050
San Antonio	30,317	31,477	12,522,028,265	12,454,596,327	0.5	300,470,814	3,397,894,071
Sherman-Denison	2,771	2,835	600,643,379	545,344,048	10.1	5,307,804	186,178,479
Texarkana	1,915	1,953	565,529,080	561,538,530	0.7	3,288,855	159,605,952
Tyler	4,626	4,706	990,590,384	897,299,818	10.4	20,621,138	403,708,374
Victoria	1,840	1,915	496,352,605	479,487,664	3.5	3,016,856	183,380,717
Waco	4,835	5,020	1,720,245,619	1,592,627,836	8.0	11,053,074	380,790,542
Wichita Falls	3,185	3,398	670,974,163	633,872,850	5.9	5,675,955	229,340,431
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MSA Total	369,889	378,817	145,666,388,326	137,548,522,154	5.9	2,903,931,293	41,368,795,638
Texas Non-MSA Areas	67,703	70,066	13,486,084,081	12,741,154,977	5.8	125,681,397	3,405,741,405
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Texas Total	437,592	448,883	159,152,472,407	150,289,677,131	5.9	3,029,612,690	44,774,537,043
Out-of-State Taxpayers	12,721	12,940	22,613,837,691	22,337,576,460	1.2	1,032,331,985	5,571,431,669
=====	=====	=====	=====	=====	=====	=====	=====
Total	450,313	461,823	\$181,766,310,098	\$172,627,253,591	5.3%	\$4,061,944,675	\$50,345,968,712

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

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Abilene	1,558	1,571	\$ 342,985,022	\$ 339,788,676	0.9%	\$ 1,965,418	\$ 172,451,120
Amarillo	2,470	2,608	668,973,733	621,416,885	7.7	3,735,050	311,983,864
Austin-San Marcos	13,233	13,687	3,529,371,835	3,165,520,204	11.5	51,386,130	1,885,015,340
Beaumont-Port Arthur-Orange	3,950	4,029	815,395,146	801,223,453	1.8	3,567,058	454,490,299
Brazoria PMSA	2,300	2,437	414,414,667	410,484,163	1.0	2,449,509	206,507,753
Brownsville-Harlingen-San Benito	3,277	3,374	539,846,649	543,058,451	-0.6	2,377,745	292,116,568
Bryan-College Station	1,482	1,499	374,795,976	358,288,583	4.6	1,217,129	212,095,386
Corpus Christi	4,318	4,386	819,739,896	818,557,483	0.1	3,379,113	473,665,339
Dallas PMSA	36,392	37,166	13,468,174,652	11,379,647,006	18.4	108,771,947	5,095,549,351
El Paso	5,698	5,926	1,383,953,499	1,242,078,998	11.4	6,919,035	650,597,900
Fort Worth-Arlington PMSA	15,825	15,724	4,621,479,200	4,313,134,108	7.1	28,660,646	2,339,047,135
Galveston-Texas City PMSA	2,764	2,860	456,586,014	456,035,606	0.1	8,601,351	256,008,465
Houston PMSA	43,929	45,377	12,296,263,025	11,726,576,387	4.9	69,473,738	5,563,620,113
Killeen-Temple	2,709	2,809	838,535,349	773,937,955	8.3	1,830,500	262,653,732
Laredo	2,007	2,022	412,780,939	398,089,980	3.7	2,362,845	209,572,573
Longview-Marshall	2,789	2,851	550,018,349	557,837,232	-1.4	1,197,836	274,391,445
Lubbock	3,207	3,336	732,326,358	719,118,414	1.8	2,687,078	355,535,499
McAllen-Edinburg-Mission	4,271	4,556	886,101,046	838,160,412	5.7	4,259,641	465,511,058
Odessa-Midland	3,626	3,893	666,192,677	699,364,026	-4.7	2,569,641	345,406,105
San Angelo	1,438	1,437	249,197,882	242,668,952	2.7	750,136	134,183,268
San Antonio	15,612	16,476	4,560,108,428	4,189,194,403	8.9	44,030,383	2,018,933,002
Sherman-Denison	1,469	1,528	261,663,757	264,760,294	-1.2	994,438	133,251,676
Texarkana	1,058	1,099	220,137,685	226,131,748	-2.7	1,345,876	117,498,154
Tyler	2,559	2,570	500,209,787	475,959,264	5.1	7,553,313	265,876,304
Victoria	925	959	227,245,372	230,585,395	-1.4	1,019,338	124,759,007
Waco	2,601	2,693	504,896,860	507,253,970	-0.5	2,428,734	260,019,374
Wichita Falls	1,675	1,785	305,332,637	293,327,531	4.1	1,845,385	167,424,649
MSA Total	183,142	188,658	50,646,726,440	46,592,199,579	8.7	367,379,013	23,048,164,479
Texas Non-MSA Areas	38,110	39,764	6,652,210,086	6,383,030,114	4.2	20,812,502	2,392,826,748
Texas Total	221,252	228,422	57,298,936,526	52,975,229,693	8.2	388,191,515	25,440,991,227
Out-of-State Taxpayers	3,362	3,699	3,516,179,061	3,895,242,567	-9.7	62,971,335	958,387,988
Total	224,614	232,121	\$ 60,815,115,587	\$ 56,870,472,260	6.9%	\$ 451,162,850	\$26,399,379,215

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

March 10, 1999

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	79	92	\$ 2,308,228	\$ 2,045,941	12.8%	\$ 2,967	\$ 1,238,048
Mining	49	48	4,631,657	7,080,876	-34.6	158,677	1,032,518
Construction	200	197	40,157,645	37,418,763	7.3	614,744	7,805,074
Manufacturing	101	102	196,228,510	67,297,101	191.6	1,426,231	7,154,219
Transportation/Utilities	49	49	153,583,625	137,125,156	12.0	155,640	31,215,324
Wholesale Trade							
Durable Goods	146	145	49,236,079	53,389,194	-7.8	92,005	14,790,546
Nondurable Goods	46	48	38,157,819	47,216,252	-19.2	27,456	8,766,807
Total Wholesale Trade	192	193	87,393,898	100,605,446	-13.1	119,461	23,557,353
Retail Trade							
Building Materials	52	66	26,986,897	28,298,323	-4.6	42,961	19,836,035
General Merchandise	25	30	46,800,421	42,767,188	9.4	352,389	39,182,059
Food Stores	187	178	65,135,464	62,053,014	5.0	92,231	22,554,456
Automotive	107	104	82,752,745	91,541,723	-9.6	14,402	10,878,290
Clothing	101	101	9,662,706	10,608,037	-8.9	45,252	8,674,241
Home Furnishings	143	155	21,898,911	22,403,596	-2.3	138,563	13,281,662
Restaurants	351	336	34,292,129	33,934,720	1.1	310,240	31,670,149
Drug Stores	24	24	10,054,908	9,699,262	3.7	3,879	2,309,301
Liquor Stores	21	21	3,145,154	3,371,557	-6.7	268	2,644,426
Miscellaneous Retail	547	556	42,255,687	35,111,256	20.3	965,233	21,420,501
Total Retail Trade	1,558	1,571	342,985,022	339,788,676	0.9	1,965,418	172,451,120
Financial Services	28	28	590,056	676,939	-12.8	58,264	613,887
Services	788	833	150,448,520	163,537,022	-8.0	2,348,894	28,299,087
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	3,051	3,119	\$ 980,120,145	\$ 857,471,658	14.3%	\$ 6,923,065	\$ 275,056,443
	=====	=====	=====	=====	=====	=====	=====

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

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

March 10, 1999

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	142	142	\$ 5,082,497	\$ 3,865,524	31.5%	\$ 52,616	\$ 2,217,497
Mining	6	4	843,069	805,467	4.7	0	273,487
Construction	355	377	96,680,803	95,022,698	1.7	435,438	14,803,510
Manufacturing	169	165	108,276,536	116,960,553	-7.4	820,916	13,221,994
Transportation/Utilities	61	62	221,899,845	188,534,361	17.7	315,181	46,158,553
Wholesale Trade							
Durable Goods	200	202	104,483,026	101,311,844	3.1	273,037	22,404,149
Nondurable Goods	91	91	242,813,238	284,807,764	-14.7	596,930	15,155,513
Total Wholesale Trade	291	293	347,296,264	386,119,608	-10.1	869,967	37,559,662
Retail Trade							
Building Materials	110	118	38,175,168	45,082,536	-15.3	290,600	28,578,213
General Merchandise	37	39	84,701,551	86,618,626	0.1	512,986	67,715,430
Food Stores	235	245	76,970,078	86,184,526	-10.7	224,417	30,545,020
Automotive	179	194	186,968,194	196,545,714	-4.9	297,141	22,445,090
Clothing	186	180	27,529,909	27,876,260	-1.2	77,553	25,562,152
Home Furnishings	237	263	39,823,340	40,176,245	-0.9	1,355,198	32,786,824
Restaurants	603	627	61,813,099	59,980,475	3.1	448,379	57,829,370
Drug Stores	47	51	31,368,426	25,152,600	24.7	221,786	7,505,257
Liquor Stores	44	49	5,756,261	5,806,864	-0.9	12,708	4,912,710
Miscellaneous Retail	792	842	115,867,707	49,993,039	131.8	294,282	34,103,798
Total Retail Trade	2,470	2,608	668,973,733	621,416,885	7.7	3,735,050	311,983,864
Financial Services	69	65	5,932,714	5,948,904	-0.3	595,800	1,510,147
Services	1,263	1,306	132,089,949	109,079,446	21.1	1,529,758	50,985,277
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	4,829	5,025	\$ 1,587,102,629	\$ 1,527,784,479	3.9%	\$ 8,354,726	\$ 478,741,210

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

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

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Industry	Reporting Outlets 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	870	842	\$ 48,683,808	\$ 45,584,414	6.8%	\$ 563,729	\$ 25,721,987
Mining	35	37	20,395,770	26,820,158	-24.0	79,918	3,516,771
Construction	1,804	1,809	643,028,036	561,447,379	14.5	14,363,239	96,593,041
Manufacturing	1,280	1,269	1,289,148,222	1,225,479,608	5.2	33,160,186	129,756,368
Transportation/Utilities	461	435	388,266,043	340,304,172	14.1	2,200,728	194,452,170
Wholesale Trade							
Durable Goods	954	983	909,965,030	832,104,816	9.4	7,178,075	250,953,282
Nondurable Goods	419	437	395,935,433	377,205,354	5.0	1,082,291	56,935,157
Total Wholesale Trade	1,373	1,420	1,305,900,463	1,209,310,170	8.0	8,260,366	307,888,439
Retail Trade							
Building Materials	501	555	232,900,299	215,652,494	8.0	3,213,188	180,767,758
General Merchandise	265	247	332,613,927	312,963,979	6.3	1,241,956	293,870,386
Food Stores	1,079	1,078	587,965,069	564,867,395	4.1	3,934,037	228,072,371
Automotive	796	792	679,537,573	668,097,752	1.7	677,849	94,814,867
Clothing	938	952	169,019,432	151,859,537	11.3	1,040,365	160,110,145
Home Furnishings	1,712	1,796	387,662,004	390,196,258	-0.6	13,118,682	250,750,397
Restaurants	2,924	2,941	393,071,934	349,083,260	12.6	5,052,424	341,107,486
Drug Stores	172	185	97,015,598	80,378,158	20.7	341,401	33,415,323
Liquor Stores	130	132	23,950,264	22,344,109	7.2	38,851	15,921,019
Miscellaneous Retail	4,716	5,009	625,635,735	410,077,262	52.6	22,727,377	286,185,588
Total Retail Trade	13,233	13,687	3,529,371,835	3,165,520,204	11.5	51,386,130	1,885,015,340
Financial Services	238	242	15,394,791	13,410,660	14.8	1,149,490	7,518,480
Services	8,454	8,480	1,058,928,699	920,430,842	15.0	14,335,679	385,576,256
Public Administration	40	40	48,264,839	36,646,113	31.7	116,018	5,930,354
Nonclassifiable	24	25	14,343,768	14,525,335	-1.3	21,645	537,571
Other	46	22	1,520,995	385,927	294.1	0	99,426
Total	27,858	28,308	\$ 8,363,247,269	\$ 7,559,864,982	10.6%	\$ 125,637,128	\$ 3,042,606,203

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Agriculture / Forestry	205	203	\$ 5,137,981	\$ 4,349,613	18.1%	\$ 4,054	\$ 2,387,865
Mining	32	32	10,407,502	9,161,384	13.6	46,490	5,796,531
Construction	575	580	230,405,769	189,692,567	21.5	4,350,329	21,480,419
Manufacturing	385	379	542,805,164	758,054,564	-28.4	9,624,993	32,839,758
Transportation/Utilities	132	129	283,264,316	280,176,532	1.1	514,057	36,926,659
Wholesale Trade							
Durable Goods	357	335	168,944,035	152,799,667	10.6	448,556	34,437,559
Nondurable Goods	127	144	99,340,063	108,228,152	-8.2	257,604	12,074,201
Total Wholesale Trade	484	479	268,284,098	261,027,819	2.8	706,160	46,511,760
Retail Trade							
Building Materials	259	259	63,660,781	65,661,103	-3.0	865,656	45,777,794
General Merchandise	91	115	141,384,196	133,589,391	5.8	505,128	116,515,692
Food Stores	484	492	162,725,493	161,595,971	0.7	88,902	52,963,451
Automotive	295	297	167,316,676	171,519,129	-2.5	263,237	30,006,039
Clothing	280	280	30,501,795	29,158,134	4.6	454,435	29,117,876
Home Furnishings	379	366	58,855,337	55,300,901	6.4	166,792	48,254,375
Restaurants	879	891	85,838,174	82,392,680	4.2	592,764	77,686,615
Drug Stores	68	69	32,106,002	30,018,268	7.0	431,634	8,655,975
Liquor Stores	57	60	7,836,681	7,550,494	3.8	15,091	6,676,155
Miscellaneous Retail	1,158	1,200	65,170,011	64,437,382	1.1	183,419	38,836,327
Total Retail Trade	3,950	4,029	815,395,146	801,223,453	1.8	3,567,058	454,490,299
Financial Services	60	49	2,547,683	2,153,097	18.3	291,468	1,368,580
Services	1,858	1,860	195,749,517	159,072,165	23.1	2,115,718	69,934,017
Public Administration	5	7	1,228,296	1,218,800	0.8	0	1,200,841
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	7,694	7,750	\$ 2,355,225,472	\$ 2,466,129,994	-4.5%	\$ 21,220,327	\$ 672,936,729

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

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State Sales and Use Tax Analysis for Brazoria PMSA

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	129	137	\$ 3,651,745	\$ 3,708,671	-1.5%	\$ 42,497	\$ 1,329,552
Mining	21	22	4,841,559	5,649,037	-14.3	13,692	319,449
Construction	302	305	161,833,987	120,327,790	34.5	1,121,996	12,039,763
Manufacturing	217	218	227,447,227	208,162,410	9.3	2,007,929	13,267,978
Transportation/Utilities	53	59	27,399,357	31,278,928	-12.4	238,301	8,218,953
Wholesale Trade							
Durable Goods	159	165	60,886,810	57,055,702	6.7	40,767	7,297,959
Nondurable Goods	57	56	24,164,933	32,683,399	-26.1	29,755	2,183,632
Total Wholesale Trade	216	221	85,051,743	89,739,101	-5.2	70,522	9,481,591
Retail Trade							
Building Materials	118	114	26,604,381	26,349,986	1.0	77,299	17,269,242
General Merchandise	94	119	82,726,450	79,869,873	3.6	386,711	65,112,688
Food Stores	255	269	97,512,373	99,938,734	-2.4	328,458	34,166,407
Automotive	166	181	92,435,828	101,148,847	-8.6	699,044	13,996,646
Clothing	127	140	8,790,055	8,798,820	-0.1	62,681	8,451,099
Home Furnishings	186	196	13,134,408	11,594,213	13.3	70,366	8,372,655
Restaurants	461	487	37,083,610	35,622,532	4.1	124,434	33,961,512
Drug Stores	28	27	19,135,580	12,484,391	53.3	36,089	5,672,893
Liquor Stores	16	14	1,784,870	1,610,800	10.8	292	1,643,252
Miscellaneous Retail	849	890	35,207,112	33,065,967	6.5	664,135	17,861,359
Total Retail Trade	2,300	2,437	414,414,667	410,484,163	1.0	2,449,509	206,507,753
Financial Services	43	39	1,195,412	985,933	21.2	60,731	452,574
Services	1,115	1,131	96,241,408	80,752,998	19.2	672,995	31,766,858
Public Administration	8	9	996,029	905,133	10.0	0	866,013
Nonclassifiable	8	7	1,273,012	1,652,920	-23.0	242	264,222
Other	7	*	0	*	*	0	0
Total	4,419	4,587	\$ 1,024,346,146	\$ 953,647,084	7.4%	\$ 6,678,414	\$ 284,514,706

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

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

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	105	110	\$ 3,569,011	\$ 4,225,835	-15.5%	\$ 4,181	\$ 583,564
Mining	*	*	*	*	*	*	*
Construction	217	234	40,796,168	32,806,161	24.4	752,254	7,448,622
Manufacturing	211	213	145,798,405	138,614,595	5.2	5,169,382	14,532,283
Transportation/Utilities	76	73	54,181,247	148,568,043	-63.5	243,988	31,311,576
Wholesale Trade							
Durable Goods	241	240	81,000,620	71,204,590	13.8	146,267	17,614,658
Nondurable Goods	82	97	52,165,488	58,239,923	-10.4	232,675	9,452,532
Total Wholesale Trade	323	337	133,166,108	129,444,513	2.9	378,942	27,067,190
Retail Trade							
Building Materials	142	139	33,628,759	33,264,004	1.1	181,928	24,237,263
General Merchandise	79	78	92,499,133	91,958,899	0.6	734,479	77,304,667
Food Stores	419	437	153,269,535	153,528,407	-0.2	182,152	45,141,468
Automotive	219	247	63,821,866	74,069,873	-13.8	120,292	17,056,950
Clothing	293	293	32,962,395	30,760,688	7.2	79,164	28,209,313
Home Furnishings	244	247	30,004,776	31,233,593	-3.9	112,876	17,433,349
Restaurants	836	843	58,312,196	56,395,115	3.4	301,756	53,121,840
Drug Stores	38	36	12,190,036	12,071,657	1.0	364,693	2,606,405
Liquor Stores	26	50	2,802,805	2,832,913	-1.1	22	2,096,377
Miscellaneous Retail	981	1,004	60,355,148	56,943,302	6.0	300,383	24,908,936
Total Retail Trade	3,277	3,374	539,846,649	543,058,451	-0.6	2,377,745	292,116,568
Financial Services	64	66	2,357,758	1,553,002	51.8	17,404	647,096
Services	1,208	1,272	69,935,996	61,565,775	13.6	1,494,886	35,603,936
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	5	6	0	0	*	402,582	402,582
Total	5,491	5,691	\$ 990,051,035	\$ 1,060,554,684	-6.6%	\$ 10,841,364	\$ 409,817,315
	=====	=====	=====	=====	=====	=====	=====

* - 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 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	94	104	\$ 3,551,241	\$ 3,231,338	9.9%	\$ 8,452	\$ 2,119,114
Mining	15	18	4,168,484	6,367,222	-34.5	24,196	690,845
Construction	190	202	46,470,359	34,870,395	33.3	982,049	6,488,792
Manufacturing	98	101	49,040,270	50,595,026	-3.1	421,377	6,491,466
Transportation/Utilities	39	40	43,272,201	47,861,918	-9.6	176,124	15,657,123
Wholesale Trade							
Durable Goods	80	81	24,475,729	25,591,627	-4.4	13,580	9,227,661
Nondurable Goods	29	38	33,150,293	37,231,757	-11.0	42,385	7,466,578
Total Wholesale Trade	109	119	57,626,022	62,823,384	-8.3	55,965	16,694,239
Retail Trade							
Building Materials	62	79	29,817,309	27,831,033	7.1	109,312	20,211,332
General Merchandise	34	32	58,686,389	54,405,640	7.9	279,549	49,155,840
Food Stores	163	158	62,800,877	66,323,474	-5.3	55,888	19,568,791
Automotive	96	99	72,279,195	75,692,138	-4.5	21,694	10,590,293
Clothing	104	97	14,915,848	13,161,424	13.3	108,576	14,565,209
Home Furnishings	152	165	30,467,059	27,110,624	12.4	367,025	19,651,804
Restaurants	313	331	39,432,356	37,824,469	4.3	200,671	35,747,771
Drug Stores	20	17	12,005,022	5,933,533	102.3	9,632	2,740,687
Liquor Stores	20	17	2,975,988	2,615,223	13.8	47	2,600,329
Miscellaneous Retail	518	504	51,415,933	47,391,025	8.5	64,735	37,263,330
Total Retail Trade	1,482	1,499	374,795,976	358,288,583	4.6	1,217,129	212,095,386
Financial Services	27	26	1,830,993	1,636,856	11.9	394,741	794,740
Services	746	796	90,045,434	77,030,665	16.9	1,533,252	29,912,638
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,806	2,911	\$ 670,841,052	\$ 642,740,652	4.4%	\$ 4,813,285	\$ 290,951,283

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

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State Sales and Use Tax Analysis for Corpus Christi MSA

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Industry	Reporting Outlets 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	164	166	\$ 4,466,664	\$ 5,320,338	-16.0%	\$ 130,923	\$ 2,321,832
Mining	61	65	18,992,617	20,108,286	-5.5	118,314	3,253,092
Construction	547	553	186,155,908	149,786,083	24.3	8,179,006	24,415,802
Manufacturing	348	370	347,430,011	475,282,079	-26.9	16,659,809	41,711,341
Transportation/Utilities	131	130	115,629,577	595,913,259	-80.6	1,808,816	102,762,027
Wholesale Trade							
Durable Goods	389	402	159,694,682	167,948,497	-4.9	330,107	51,002,190
Nondurable Goods	140	153	274,540,369	352,265,083	-22.1	188,506	13,359,153
Total Wholesale Trade	529	555	434,235,051	520,213,580	-16.5	518,613	64,361,343
Retail Trade							
Building Materials	140	150	49,284,808	48,592,818	1.4	311,944	35,796,789
General Merchandise	103	112	115,284,556	113,409,656	1.7	448,972	101,082,208
Food Stores	511	512	189,699,984	182,562,757	3.9	379,670	69,488,654
Automotive	285	325	153,800,155	165,401,034	-7.0	163,049	29,853,918
Clothing	270	279	34,490,763	34,393,012	0.3	147,984	33,294,709
Home Furnishings	333	367	53,617,437	51,875,676	3.4	388,426	40,590,661
Restaurants	1,065	1,060	106,048,127	104,312,113	1.7	896,158	96,006,657
Drug Stores	54	48	25,478,891	24,070,567	5.9	225,213	7,520,252
Liquor Stores	48	118	6,269,427	6,275,123	-0.1	56	5,133,288
Miscellaneous Retail	1,509	1,415	85,765,748	87,664,727	-2.2	417,641	54,898,203
Total Retail Trade	4,318	4,386	819,739,896	818,557,483	0.1	3,379,113	473,665,339
Financial Services	111	113	4,273,966	3,208,587	33.2	146,099	1,607,295
Services	2,345	2,346	178,532,687	175,440,742	1.8	1,281,721	81,998,263
Public Administration	7	11	454,177	416,085	9.2	0	390,088
Nonclassifiable	6	7	44,979	39,128	15.0	1,228	13,812
Other	5	4	0	0	*	92,021	92,021
Total	8,572	8,706	\$ 2,109,955,533	\$ 2,764,285,650	-23.7%	\$ 32,315,663	\$ 796,592,255

* - 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 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,198	2,207	\$ 124,465,552	\$ 114,880,269	8.3%	\$ 539,674	\$ 70,249,827
Mining	59	73	234,941,009	77,800,611	202.0	40,714,350	42,851,036
Construction	4,755	4,885	1,920,544,935	1,693,640,948	13.4	62,914,069	425,411,106
Manufacturing	4,496	4,674	6,536,452,095	6,801,201,192	-3.9	259,844,628	903,093,442
Transportation/Utilities	1,233	1,192	5,497,419,230	7,186,667,919	-23.5	212,552,182	2,327,413,014
Wholesale Trade							
Durable Goods	3,826	3,991	4,525,348,473	4,218,619,809	7.3	27,216,667	714,089,330
Nondurable Goods	1,432	1,501	3,678,543,227	3,596,483,729	2.3	21,308,703	231,433,123
Total Wholesale Trade	5,258	5,492	8,203,891,700	7,815,103,538	5.0	48,525,370	945,522,453
Retail Trade							
Building Materials	1,369	1,466	728,339,765	749,479,799	-2.8	7,719,291	487,752,268
General Merchandise	776	687	979,627,022	934,454,879	4.8	7,540,470	829,995,500
Food Stores	3,030	3,008	1,773,798,463	1,561,451,822	13.6	6,891,339	500,598,413
Automotive	2,563	2,593	2,886,507,775	2,597,732,388	11.1	3,455,363	299,794,308
Clothing	3,019	3,271	458,726,992	426,334,215	7.6	3,465,865	393,841,067
Home Furnishings	4,110	4,202	1,943,406,125	1,745,979,689	11.3	44,281,923	691,337,871
Restaurants	7,504	7,300	1,041,752,432	971,033,560	7.3	8,700,089	900,615,955
Drug Stores	546	539	1,484,322,419	302,041,991	391.4	2,485,295	121,838,013
Liquor Stores	363	361	84,156,497	79,488,235	5.9	43,936	71,174,767
Miscellaneous Retail	13,112	13,739	2,087,537,162	2,011,650,428	3.8	24,188,376	798,601,189
Total Retail Trade	36,392	37,166	13,468,174,652	11,379,647,006	18.4	108,771,947	5,095,549,351
Financial Services	900	894	165,315,756	156,756,667	5.5	10,632,661	36,954,609
Services	22,480	22,930	4,456,806,747	3,749,850,557	18.9	155,803,058	1,565,151,246
Public Administration	48	45	108,196,266	97,286,313	11.2	3,135	38,125,375
Nonclassifiable	59	64	17,539,631	53,709,088	-67.3	1,284,539	8,851,101
Other	141	66	53,636,279	5,740,201	834.4	21,651,267	21,752,653
Total	78,019	79,688	\$40,787,383,852	\$39,132,284,309	4.2%	\$ 923,236,880	\$11,480,925,213
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* - No data reported, cannot compute, or omitted to avoid disclosure

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State Sales and Use Tax Analysis for El Paso MSA

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	103	100	\$ 9,723,860	\$ 8,883,938	9.5%	\$ 8,428	\$ 1,951,817
Mining	4	5	12,914,424	16,907,856	-23.6	0	23,377
Construction	544	535	133,868,796	124,501,356	7.5	1,496,835	22,024,398
Manufacturing	577	577	850,440,688	679,694,431	25.1	9,322,187	31,753,312
Transportation/Utilities	113	108	158,052,073	155,851,256	1.4	4,228,677	62,965,223
Wholesale Trade							
Durable Goods	520	547	385,760,329	280,999,854	37.3	1,119,540	53,728,688
Nondurable Goods	211	218	437,710,874	487,199,385	-10.2	580,112	29,545,062
Total Wholesale Trade	731	765	823,471,203	768,199,239	7.2	1,699,652	83,273,750
Retail Trade							
Building Materials	230	246	74,179,979	70,833,527	4.7	374,119	50,221,143
General Merchandise	143	148	199,166,942	174,134,061	14.4	990,721	165,141,158
Food Stores	684	700	238,256,807	251,626,820	-5.3	521,979	65,287,090
Automotive	497	516	292,756,822	264,122,914	10.8	758,788	53,098,195
Clothing	567	589	88,434,653	86,342,367	2.4	1,592,698	61,489,860
Home Furnishings	507	556	89,690,386	91,977,269	-2.5	226,571	57,537,407
Restaurants	1,312	1,351	135,650,308	127,187,651	6.7	1,646,852	119,928,334
Drug Stores	67	62	31,641,153	30,363,570	4.2	110,035	12,097,569
Liquor Stores	106	114	8,003,475	8,183,323	-2.2	18	6,587,578
Miscellaneous Retail	1,585	1,644	226,172,974	137,307,496	64.7	697,254	59,209,566
Total Retail Trade	5,698	5,926	1,383,953,499	1,242,078,998	11.4	6,919,035	650,597,900
Financial Services	83	87	5,052,855	5,937,409	-14.9	319,239	1,504,347
Services	2,425	2,401	176,396,390	200,467,766	-12.0	4,341,087	90,689,235
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	5	1,870,076	1,004,265	86.2	2,003	596,705
Other	*	*	*	*	*	*	*
Total	10,300	10,528	\$ 3,556,362,774	\$ 3,203,820,703	11.0%	\$ 28,337,143	\$ 945,537,334

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

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

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Industry	Reporting Outlets 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,024	1,033	\$ 58,200,087	\$ 62,942,027	-7.5%	\$ 361,932	\$ 26,884,125
Mining	53	61	29,444,156	29,318,319	0.4	4,761,934	6,253,764
Construction	2,090	2,146	675,605,708	598,377,496	12.9	8,615,604	101,323,638
Manufacturing	2,077	2,161	2,949,255,598	2,471,811,695	19.3	110,440,369	487,812,988
Transportation/Utilities	500	497	205,712,701	210,142,276	-2.1	34,910,855	112,620,127
Wholesale Trade							
Durable Goods	1,621	1,647	1,569,169,800	1,623,341,773	-3.3	25,120,779	279,040,256
Nondurable Goods	565	597	1,200,868,722	918,587,773	30.7	1,202,006	81,530,130
Total Wholesale Trade	2,186	2,244	2,770,038,522	2,541,929,546	9.0	26,322,785	360,570,386
Retail Trade							
Building Materials	674	704	300,327,312	343,000,884	-12.4	4,131,534	220,333,863
General Merchandise	391	384	518,423,917	484,562,332	7.0	2,896,141	448,327,523
Food Stores	1,802	1,765	768,494,214	744,009,666	3.3	5,300,325	264,037,620
Automotive	1,224	1,273	1,005,111,152	959,980,705	4.7	2,249,574	134,685,355
Clothing	1,269	1,219	177,269,623	149,102,799	18.9	859,914	167,023,666
Home Furnishings	1,699	1,688	402,951,096	367,958,288	9.5	1,747,340	273,271,853
Restaurants	3,479	3,442	563,143,478	533,405,089	5.6	4,658,921	435,540,315
Drug Stores	288	281	195,325,485	172,111,684	13.5	918,183	51,696,301
Liquor Stores	179	189	46,952,691	44,826,574	4.7	540,763	29,882,341
Miscellaneous Retail	4,820	4,779	643,480,232	514,176,087	25.1	5,357,951	314,248,298
Total Retail Trade	15,825	15,724	4,621,479,200	4,313,134,108	7.1	28,660,646	2,339,047,135
Financial Services	370	388	26,913,065	25,877,804	4.0	1,015,788	7,457,163
Services	9,903	9,988	1,085,943,230	925,418,201	17.3	23,958,221	511,434,275
Public Administration	27	26	11,461,492	11,325,738	1.2	1	11,066,693
Nonclassifiable	11	13	1,046,623	998,303	4.8	0	873,270
Other	36	20	413,637	76,459	441.0	913	233,948
Total	34,102	34,301	\$12,435,514,019	\$11,191,351,972	11.1%	\$ 239,049,048	\$ 3,965,577,512

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

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

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Industry	Reporting Outlets 1998 3rd Qtr	Reporting Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	155	145	\$ 3,978,678	\$ 3,794,633	4.9%	\$ 8,604	\$ 1,921,530
Mining	12	12	681,691,278	38,145,208	1687.1	102	620,495
Construction	275	300	65,796,403	50,409,454	30.5	345,248	6,320,494
Manufacturing	215	204	635,494,458	764,910,019	-16.9	4,457,723	21,781,126
Transportation/Utilities	77	80	110,819,187	116,633,840	-5.0	1,390,482	28,221,472
Wholesale Trade							
Durable Goods	134	131	40,937,064	41,395,329	-1.1	79,648	10,315,686
Nondurable Goods	47	54	72,204,356	119,307,626	-39.5	39,240	7,472,165
Total Wholesale Trade	181	185	113,141,420	160,702,955	-29.6	118,888	17,787,851
Retail Trade							
Building Materials	96	105	28,610,319	26,476,509	8.1	61,989	22,158,696
General Merchandise	139	137	69,985,477	68,888,369	1.6	518,341	55,304,907
Food Stores	285	287	100,712,773	107,532,024	-6.3	79,107	34,242,752
Automotive	175	184	72,162,679	73,378,714	-1.7	497,131	15,526,528
Clothing	154	170	13,722,804	13,542,648	1.3	37,217	12,610,286
Home Furnishings	201	199	10,123,890	12,224,974	-17.2	155,954	7,336,137
Restaurants	674	711	78,913,211	76,229,737	3.5	6,940,634	69,973,629
Drug Stores	37	38	27,320,405	25,543,053	7.0	64,991	9,280,042
Liquor Stores	55	51	5,255,670	4,915,860	6.9	58,280	4,286,743
Miscellaneous Retail	948	978	49,778,786	47,303,718	5.2	187,707	25,288,745
Total Retail Trade	2,764	2,860	456,586,014	456,035,606	0.1	8,601,351	256,008,465
Financial Services	39	36	1,821,798	1,550,401	17.5	406,434	812,402
Services	1,224	1,246	82,101,397	71,252,983	15.2	1,006,653	36,149,863
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	11	11	761,396	548,602	38.8	0	290,610
Other	*	*	*	*	*	*	*
Total	4,959	5,085	\$ 2,154,637,783	\$ 1,667,306,168	29.2%	\$ 16,335,485	\$ 370,492,593

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

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

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,366	2,465	\$ 229,433,460	\$ 152,198,412	50.7%	\$ 3,585,742	\$ 66,063,803
Mining	250	274	855,899,674	1,081,513,037	-20.9	130,156,745	141,341,651
Construction	5,092	5,112	2,482,133,051	2,092,825,262	18.6	89,251,896	424,898,794
Manufacturing	5,501	5,522	5,486,316,574	6,338,371,197	-13.4	184,875,179	674,029,235
Transportation/Utilities	1,566	1,561	3,795,038,461	2,220,144,692	70.9	107,201,716	757,672,487
Wholesale Trade							
Durable Goods	4,591	4,720	4,826,895,881	4,736,803,251	1.9	117,760,198	791,497,342
Nondurable Goods	1,701	1,732	5,773,134,432	5,223,086,438	10.5	196,626,180	409,517,200
Total Wholesale Trade	6,292	6,452	10,600,030,313	9,959,889,689	6.4	314,386,378	1,201,014,542
Retail Trade							
Building Materials	1,586	1,679	681,172,933	738,088,001	-7.7	6,243,395	440,791,917
General Merchandise	1,017	1,106	1,584,210,482	1,458,519,263	8.6	8,395,657	1,061,655,231
Food Stores	4,410	4,360	1,855,152,584	1,794,780,346	3.4	4,851,275	568,971,823
Automotive	3,003	3,103	2,235,119,052	2,281,334,251	-2.0	3,377,879	332,375,087
Clothing	3,684	3,844	502,925,208	496,314,401	1.3	3,237,248	456,470,604
Home Furnishings	5,068	5,226	1,639,821,024	1,502,386,898	9.1	6,836,991	742,590,976
Restaurants	9,327	9,390	1,240,919,969	1,046,994,759	18.5	8,424,033	982,263,248
Drug Stores	684	708	374,400,621	327,940,667	14.2	4,452,193	144,470,514
Liquor Stores	681	718	77,392,963	71,773,194	7.8	68,393	54,491,758
Miscellaneous Retail	14,469	15,243	2,105,148,189	2,008,444,607	4.8	23,586,674	779,538,955
Total Retail Trade	43,929	45,377	12,296,263,025	11,726,576,387	4.9	69,473,738	5,563,620,113
Financial Services	946	897	129,118,004	93,724,903	37.8	6,865,352	39,108,896
Services	24,664	25,210	4,949,662,498	3,671,272,901	34.8	56,623,862	1,432,808,936
Public Administration	37	37	18,993,682	17,253,156	10.1	198	16,275,101
Nonclassifiable	56	60	35,745,552	36,527,924	-2.1	95,408	2,630,888
Other	229	74	41,379	6,250	562.1	77,949,634	77,981,131
Total	90,928	93,041	\$40,878,675,673	\$37,390,303,810	9.3%	\$1,040,465,848	\$10,397,445,577
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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 Killeen-Temple MSA

March 10, 1999

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Agriculture / Forestry	116	108	\$ 20,633,753	\$ 10,183,472	102.6%	\$ 56,823	\$ 3,719,004
Mining	*	*	*	*	*	*	*
Construction	277	267	76,691,488	70,368,012	9.0	407,824	6,450,234
Manufacturing	173	163	195,984,154	194,598,474	0.7	12,763,815	21,615,707
Transportation/Utilities	78	74	45,069,842	39,192,463	15.0	1,668,922	39,867,438
Wholesale Trade							
Durable Goods	116	118	62,216,724	58,911,093	5.6	81,232	10,958,365
Nondurable Goods	74	77	410,875,086	391,783,876	4.9	852,023	13,468,059
Total Wholesale Trade	190	195	473,091,810	450,694,969	5.0	933,255	24,426,424
Retail Trade							
Building Materials	100	102	34,928,631	38,515,626	-9.3	83,043	26,851,305
General Merchandise	62	73	419,759,922	367,921,317	14.1	411,019	69,560,724
Food Stores	234	242	103,605,528	101,994,904	1.6	94,230	34,632,197
Automotive	249	253	133,605,581	123,647,347	8.1	89,346	18,829,181
Clothing	162	188	11,257,919	11,397,750	-1.2	74,639	10,675,919
Home Furnishings	212	219	24,773,907	23,871,086	3.8	359,358	19,925,122
Restaurants	580	589	54,179,795	52,233,018	3.7	367,356	49,942,736
Drug Stores	28	31	16,167,564	14,586,278	10.8	10,178	2,753,615
Liquor Stores	16	17	2,569,143	2,634,599	-2.5	60	1,974,185
Miscellaneous Retail	1,066	1,095	37,687,359	37,136,030	1.5	341,271	27,508,748
Total Retail Trade	2,709	2,809	838,535,349	773,937,955	8.3	1,830,500	262,653,732
Financial Services	35	42	2,084,088	2,327,115	-10.4	23,210	579,387
Services	1,253	1,281	89,313,253	84,607,471	5.6	1,145,099	37,391,462
Public Administration	9	9	1,843,122	1,871,961	-1.5	0	1,535,230
Nonclassifiable	*	*	*	*	*	*	*
Other	9	*	0	*	*	326,967	326,967
Total	4,853	4,954	\$ 1,744,591,808	\$ 1,628,428,949	7.1%	\$ 19,156,415	\$ 398,680,386

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

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

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	34	27	\$ 454,829	\$ 423,013	7.5%	\$ 0	\$ 270,045
Mining	24	22	40,589,038	42,770,037	-5.1	1,104,035	4,110,934
Construction	91	91	20,953,589	16,903,838	24.0	586,236	2,634,780
Manufacturing	84	85	24,269,386	21,758,181	11.5	106,254	4,391,853
Transportation/Utilities	52	47	13,301,900	12,546,577	6.0	336,992	9,211,129
Wholesale Trade							
Durable Goods	164	175	105,627,110	114,836,366	-8.0	16,057	13,590,866
Nondurable Goods	88	99	77,789,338	82,938,260	-6.2	33,160	7,297,478
Total Wholesale Trade	252	274	183,416,448	197,774,626	-7.3	49,217	20,888,344
Retail Trade							
Building Materials	76	79	29,112,137	25,129,092	15.9	997,270	21,651,699
General Merchandise	92	95	60,449,092	66,126,885	-8.6	198,592	46,106,672
Food Stores	240	244	88,309,380	82,361,335	7.2	244,556	27,265,411
Automotive	149	156	34,945,842	39,363,000	-11.2	118,027	13,574,416
Clothing	185	205	33,549,597	35,455,600	-5.4	207,244	24,167,636
Home Furnishings	177	176	45,846,098	35,952,786	27.5	26,346	10,768,301
Restaurants	374	378	39,284,420	38,866,100	1.1	414,931	36,058,015
Drug Stores	17	17	9,117,064	11,527,986	-20.9	11,615	1,789,345
Liquor Stores	7	19	848,519	756,276	12.2	0	574,294
Miscellaneous Retail	690	653	71,318,790	62,550,920	14.0	144,264	27,616,784
Total Retail Trade	2,007	2,022	412,780,939	398,089,980	3.7	2,362,845	209,572,573
Financial Services	28	24	273,768	233,215	17.4	911,485	1,160,041
Services	703	701	35,366,631	33,600,879	5.3	473,253	21,515,344
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	5	5	0	0	*	0	0
Total	3,282	3,300	\$ 731,464,575	\$ 724,132,591	1.0%	\$ 5,930,317	\$ 273,813,090

* - 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

March 10, 1999

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Agriculture / Forestry	125	127	\$ 4,302,569	\$ 4,299,387	0.1%	\$ 111,101	\$ 1,222,730
Mining	58	62	24,022,336	26,913,790	-10.7	981,453	5,801,842
Construction	342	340	70,815,785	63,907,189	10.8	1,433,386	10,288,729
Manufacturing	256	265	378,306,546	349,837,150	8.1	2,485,586	21,958,702
Transportation/Utilities	81	75	84,086,353	73,533,649	14.4	261,719	32,256,997
Wholesale Trade							
Durable Goods	257	255	156,322,649	146,672,161	6.6	11,294,588	47,584,127
Nondurable Goods	118	120	98,988,192	105,418,405	-6.1	156,375	12,658,819
Total Wholesale Trade	375	375	255,310,841	252,090,566	1.3	11,450,963	60,242,946
Retail Trade							
Building Materials	131	141	36,988,452	48,713,273	-24.1	54,615	25,985,860
General Merchandise	107	95	83,371,499	82,082,385	1.6	303,741	65,169,673
Food Stores	309	302	102,225,623	104,532,552	-2.2	48,252	36,052,572
Automotive	226	236	114,574,634	127,563,519	-10.2	99,538	20,498,206
Clothing	186	183	18,831,888	18,376,452	2.5	53,691	18,294,756
Home Furnishings	258	267	34,608,613	27,593,310	25.4	43,909	21,536,150
Restaurants	496	505	48,231,135	44,786,257	7.7	136,024	43,481,507
Drug Stores	39	39	16,652,376	16,738,915	-0.5	51,119	4,103,253
Liquor Stores	56	58	9,646,169	9,684,919	-0.4	2,244	8,120,246
Miscellaneous Retail	981	1,025	84,887,960	77,765,650	9.2	404,703	31,149,222
Total Retail Trade	2,789	2,851	550,018,349	557,837,232	-1.4	1,197,836	274,391,445
Financial Services	29	36	1,606,004	1,484,245	8.2	156,013	627,350
Services	1,371	1,399	171,750,382	168,660,371	1.8	1,098,826	44,684,418
Public Administration	4	6	451,460	467,627	-3.5	709	452,169
Nonclassifiable	5	7	442,257	231,073	91.4	0	40,626
Other	*	*	*	*	*	*	*
Total	5,436	5,549	\$ 1,541,112,882	\$ 1,499,262,279	2.8%	\$ 19,177,592	\$ 451,967,954

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

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

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	199	231	\$ 9,461,591	\$ 10,588,568	-10.6%	\$ 13,143	\$ 3,019,010
Mining	11	13	784,584	505,406	55.2	63,130	255,934
Construction	450	483	102,979,528	85,034,445	21.1	1,142,640	12,738,213
Manufacturing	210	208	180,783,719	205,342,065	-12.0	600,663	11,163,000
Transportation/Utilities	90	95	98,719,674	89,745,312	10.0	705,676	35,403,082
Wholesale Trade							
Durable Goods	297	300	146,567,499	146,101,632	0.3	580,915	31,865,002
Nondurable Goods	126	123	414,186,814	372,498,671	11.2	609,085	15,897,814
Total Wholesale Trade	423	423	560,754,313	518,600,303	8.1	1,190,000	47,762,816
Retail Trade							
Building Materials	155	165	47,473,791	55,171,323	-14.0	341,598	35,037,191
General Merchandise	47	48	87,583,887	86,889,974	0.8	479,877	72,157,449
Food Stores	212	232	88,109,797	94,348,015	-6.6	89,463	32,608,665
Automotive	229	227	233,429,032	233,117,974	0.1	75,233	19,123,567
Clothing	248	262	34,401,734	35,113,667	-2.0	181,833	32,813,490
Home Furnishings	338	331	46,723,785	43,417,854	7.6	57,143	34,197,157
Restaurants	585	579	77,384,188	75,254,995	2.8	745,950	64,841,413
Drug Stores	25	29	13,379,147	12,350,766	8.3	61,750	4,480,312
Liquor Stores	43	45	14,549,922	12,536,993	16.1	1,848	11,623,271
Miscellaneous Retail	1,325	1,418	89,291,075	70,916,853	25.9	652,383	48,652,984
Total Retail Trade	3,207	3,336	732,326,358	719,118,414	1.8	2,687,078	355,535,499
Financial Services	82	83	1,298,577	1,557,904	-16.6	180,455	1,303,190
Services	1,419	1,544	252,108,393	237,428,950	6.2	1,343,913	51,622,949
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	4	120,316	158,696	-24.2	48	120,364
Other	*	*	*	*	*	*	*
Total	6,102	6,423	\$ 1,939,835,181	\$ 1,868,673,315	3.8%	\$ 8,338,584	\$ 519,834,023

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

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

March 10, 1999

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Agriculture / Forestry	100	95	\$ 10,317,837	\$ 10,701,756	-3.6%	\$ 10,486	\$ 2,005,854
Mining	35	36	16,439,418	16,407,032	0.2	58,236	4,022,668
Construction	314	333	84,396,991	81,210,420	3.9	914,652	14,124,900
Manufacturing	263	276	355,262,538	372,849,587	-4.7	667,503	12,160,244
Transportation/Utilities	128	127	46,892,890	30,743,802	52.5	125,368	10,202,585
Wholesale Trade							
Durable Goods	320	340	133,060,914	235,810,585	-43.6	275,008	29,375,465
Nondurable Goods	152	155	74,966,378	69,482,443	7.9	71,218	13,275,642
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Total Wholesale Trade	472	495	208,027,292	305,293,028	-31.9	346,226	42,651,107
Retail Trade							
Building Materials	281	307	67,242,606	64,859,865	3.7	281,867	47,662,064
General Merchandise	130	137	141,856,034	133,740,161	6.1	950,926	114,743,421
Food Stores	687	707	203,751,940	200,053,578	1.8	512,557	62,919,626
Automotive	271	299	156,878,074	146,982,936	6.7	511,192	31,998,713
Clothing	365	382	58,339,645	55,289,826	5.5	226,355	45,780,205
Home Furnishings	325	339	56,759,858	55,387,966	2.5	108,885	37,010,164
Restaurants	978	1,000	85,885,414	78,536,422	9.4	1,188,065	76,059,316
Drug Stores	64	64	26,366,049	21,672,277	21.7	58,086	4,826,286
Liquor Stores	21	45	2,556,028	2,427,527	5.3	54	1,896,679
Miscellaneous Retail	1,149	1,276	86,465,398	79,209,854	9.2	421,654	42,614,584
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Total Retail Trade	4,271	4,556	886,101,046	838,160,412	5.7	4,259,641	465,511,058
Financial Services	68	62	1,114,760	2,023,954	-44.9	253,639	889,783
Services	1,449	1,538	88,187,405	94,178,044	-6.4	1,332,603	44,356,252
Nonclassifiable	4	4	2,242	0	*	0	2,242
Other	8	6	0	0	*	0	0
	-----	-----	-----	-----	-----	-----	-----
Total	7,112	7,528	\$ 1,696,742,419	\$ 1,751,568,035	-3.1%	\$ 7,968,354	\$ 595,926,693
	=====	=====	=====	=====	=====	=====	=====

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

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

March 10, 1999

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Agriculture / Forestry	128	141	\$ 5,268,740	\$ 6,140,492	-14.2%	\$ 41,743	\$ 2,938,959
Mining	275	273	298,491,951	210,251,189	42.0	4,886,365	20,109,887
Construction	483	502	132,469,388	101,358,886	30.7	1,268,791	17,038,422
Manufacturing	429	438	465,659,914	445,197,832	4.6	12,509,828	39,360,719
Transportation/Utilities	116	120	51,344,726	41,950,496	22.4	1,721,976	32,307,161
Wholesale Trade							
Durable Goods	394	397	182,121,059	166,988,176	9.1	205,940	37,757,712
Nondurable Goods	192	199	79,300,678	119,462,425	-33.6	602,467	18,662,258
Total Wholesale Trade	586	596	261,421,737	286,450,601	-8.7	808,407	56,419,970
Retail Trade							
Building Materials	112	125	44,217,374	42,157,923	4.9	107,284	29,109,564
General Merchandise	57	52	82,894,128	81,329,191	1.9	628,385	66,612,549
Food Stores	271	293	98,825,242	97,171,543	1.7	95,039	39,988,409
Automotive	274	298	128,974,392	137,188,546	-6.0	435,871	23,884,097
Clothing	279	316	23,496,203	25,836,837	-9.1	154,883	22,442,492
Home Furnishings	285	280	39,318,739	38,031,836	3.4	319,841	31,195,822
Restaurants	663	663	61,861,795	60,573,950	2.1	375,464	55,871,801
Drug Stores	25	21	20,132,613	18,271,912	10.2	55,069	6,795,764
Liquor Stores	42	50	5,927,966	5,636,095	5.2	682	5,087,799
Miscellaneous Retail	1,618	1,795	160,544,225	193,166,193	-16.9	397,123	64,417,808
Total Retail Trade	3,626	3,893	666,192,677	699,364,026	-4.7	2,569,641	345,406,105
Financial Services	58	61	3,580,356	2,246,088	59.4	19,728	1,055,971
Services	2,127	2,230	153,414,965	176,961,783	-13.3	1,437,751	73,176,646
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	11	10	748,658	357,845	109.2	1,737	40,951
Total	7,841	8,267	\$ 2,039,356,780	\$ 1,971,085,009	3.5%	\$ 25,265,967	\$ 588,116,503

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

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

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Industry	Reporting Outlets 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	61	65	\$ 1,979,912	\$ 2,811,814	-29.6%	\$ 4,095	\$ 700,215
Mining	14	16	4,748,591	5,967,531	-20.4	101,725	786,708
Construction	193	205	24,951,393	25,813,902	-3.3	276,969	6,202,902
Manufacturing	94	96	36,258,001	55,421,354	-34.6	2,179,400	6,136,868
Transportation/Utilities	33	30	13,551,464	12,771,543	6.1	234,860	8,172,022
Wholesale Trade							
Durable Goods	101	96	47,230,876	28,787,390	64.1	72,351	7,683,330
Nondurable Goods	44	49	45,605,111	34,198,514	33.4	133,919	3,958,340
Total Wholesale Trade	145	145	92,835,987	62,985,904	47.4	206,270	11,641,670
Retail Trade							
Building Materials	66	66	24,635,702	26,848,335	-8.2	26,559	13,468,134
General Merchandise	24	25	42,000,733	40,009,053	5.0	263,963	34,236,772
Food Stores	115	121	42,520,540	42,875,016	-0.8	76,615	16,820,803
Automotive	88	92	56,918,003	57,071,461	-0.3	57,369	6,323,567
Clothing	86	79	6,646,439	7,477,879	-11.1	93,653	6,600,917
Home Furnishings	125	124	13,763,474	13,145,867	4.7	117,694	9,766,909
Restaurants	271	258	26,037,365	24,866,232	4.7	78,483	23,799,665
Drug Stores	16	16	5,448,078	4,719,156	15.4	1,783	817,273
Liquor Stores	10	10	1,574,053	1,548,499	1.7	60	1,382,991
Miscellaneous Retail	637	646	29,653,495	24,107,454	23.0	33,957	20,966,237
Total Retail Trade	1,438	1,437	249,197,882	242,668,952	2.7	750,136	134,183,268
Financial Services	30	28	598,941	600,457	-0.3	40,082	334,471
Services	731	726	86,605,662	112,197,600	-22.8	541,140	18,734,108
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,746	2,752	\$ 513,457,804	\$ 523,058,758	-1.8%	\$ 4,451,192	\$ 188,364,050

* - 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 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	714	701	\$ 35,816,979	\$ 36,206,891	-1.1%	\$ 249,160	\$ 19,209,519
Mining	35	33	25,698,051	37,968,960	-32.3	12,390,029	22,228,014
Construction	1,969	2,028	535,057,139	511,757,946	4.6	22,779,893	114,038,919
Manufacturing	1,249	1,302	1,008,412,612	1,000,514,171	0.8	11,890,076	119,959,396
Transportation/Utilities	444	429	1,409,379,069	1,012,892,320	39.1	161,672,045	365,527,503
Wholesale Trade							
Durable Goods	1,254	1,269	801,402,548	731,225,651	9.6	2,482,592	194,788,271
Nondurable Goods	540	557	3,061,465,046	3,896,464,306	-21.4	3,000,251	78,421,115
Total Wholesale Trade	1,794	1,826	3,862,867,594	4,627,689,957	-16.5	5,482,843	273,209,386
Retail Trade							
Building Materials	613	663	223,513,603	229,534,525	-2.6	9,997,012	175,517,071
General Merchandise	336	357	1,023,985,842	817,917,119	25.2	2,656,211	383,291,497
Food Stores	1,453	1,466	667,445,836	658,331,255	1.4	4,754,216	241,956,301
Automotive	1,009	1,084	968,185,347	933,669,542	3.7	1,049,766	122,494,085
Clothing	1,049	1,096	183,660,963	170,434,072	7.8	758,274	148,550,944
Home Furnishings	1,718	1,837	344,727,265	300,676,245	14.7	2,827,833	211,573,325
Restaurants	3,813	3,893	520,621,517	541,201,312	-3.8	18,967,890	442,059,720
Drug Stores	244	225	146,489,487	110,851,778	32.1	905,445	35,916,266
Liquor Stores	156	157	25,193,635	22,877,144	10.1	2,713	19,526,166
Miscellaneous Retail	5,221	5,698	456,284,933	403,701,411	13.0	2,111,023	238,047,627
Total Retail Trade	15,612	16,476	4,560,108,428	4,189,194,403	8.9	44,030,383	2,018,933,002
Financial Services	335	356	33,336,018	44,256,110	-24.7	22,230,858	29,644,504
Services	8,051	8,263	1,006,885,055	951,956,370	5.8	19,339,499	413,057,341
Public Administration	18	18	35,998,153	35,407,209	1.7	15,970	19,234,395
Nonclassifiable	21	22	8,469,167	6,751,990	25.4	15,287	2,477,321
Other	75	23	0	0	*	374,771	374,771
Total	30,317	31,477	\$12,522,028,265	\$12,454,596,327	0.5%	\$ 300,470,814	\$ 3,397,894,071

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

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State Sales and Use Tax Analysis for Sherman-Denison MSA

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Industry	Reporting Outlets 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	67	66	\$ 2,477,728	\$ 2,991,960	-17.2%	\$ 2,817	\$ 918,849
Mining	*	*	*	*	*	*	*
Construction	194	208	65,302,234	36,104,211	80.9	185,018	4,590,506
Manufacturing	131	140	169,639,319	150,992,681	12.3	1,528,002	6,718,549
Transportation/Utilities	49	51	18,364,496	17,055,473	7.7	1,792,229	7,895,377
Wholesale Trade							
Durable Goods	70	68	24,140,882	18,213,430	32.5	20,631	6,757,724
Nondurable Goods	36	35	25,775,466	24,098,463	7.0	325,888	7,903,964
Total Wholesale Trade	106	103	49,916,348	42,311,893	18.0	346,519	14,661,688
Retail Trade							
Building Materials	68	72	23,084,034	25,254,711	-8.6	50,272	17,000,327
General Merchandise	34	33	57,609,409	52,920,855	8.9	134,816	39,303,192
Food Stores	142	143	43,213,995	44,105,749	-2.0	32,243	15,311,959
Automotive	123	130	63,707,161	58,490,733	8.9	102,211	9,997,378
Clothing	90	94	8,377,780	8,175,227	2.5	37,950	8,119,184
Home Furnishings	149	147	12,761,183	21,407,201	-40.4	23,936	8,904,988
Restaurants	254	261	24,639,042	24,060,901	2.4	514,405	21,274,138
Drug Stores	22	24	6,588,207	6,706,537	-1.8	6,214	1,471,468
Liquor Stores	16	14	2,097,350	2,153,954	-2.6	0	1,385,367
Miscellaneous Retail	571	610	19,585,596	21,484,426	-8.8	92,391	10,483,675
Total Retail Trade	1,469	1,528	261,663,757	264,760,294	-1.2	994,438	133,251,676
Financial Services	19	18	483,009	367,880	31.3	114,808	539,747
Services	730	711	32,547,757	30,163,139	7.9	343,863	17,422,190
Public Administration	*	4	*	23,369	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,771	2,835	\$ 600,643,379	\$ 545,344,048	10.1%	\$ 5,307,804	\$ 186,178,479

* - 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 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	30	24	\$ 543,835	\$ 468,033	16.2%	\$ 1,162	\$ 260,629
Construction	84	89	14,801,456	14,656,039	1.0	235,259	3,291,089
Manufacturing	87	91	142,593,105	138,861,549	2.7	768,217	4,707,095
Transportation/Utilities	30	26	6,815,298	5,959,111	14.4	280,895	5,547,694
Wholesale Trade							
Durable Goods	88	90	31,378,530	29,686,885	5.7	101,473	7,287,759
Nondurable Goods	42	46	71,246,960	69,852,934	2.0	157,854	7,347,689
Total Wholesale Trade	130	136	102,625,490	99,539,819	3.1	259,327	14,635,448
Retail Trade							
Building Materials	70	67	24,832,993	24,504,072	1.3	84,906	13,674,977
General Merchandise	34	32	48,137,825	48,952,379	-1.7	191,906	38,467,043
Food Stores	105	107	37,512,162	42,558,971	-11.9	95,863	10,072,433
Automotive	88	90	47,849,461	59,033,694	-18.9	15,696	8,877,157
Clothing	96	98	8,373,895	7,652,690	9.4	58,703	8,260,860
Home Furnishings	118	115	13,864,965	10,565,695	31.2	32,861	9,481,384
Restaurants	142	155	16,825,861	15,609,741	7.8	384,627	16,793,565
Drug Stores	22	19	8,546,999	4,142,344	106.3	6,415	2,053,305
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	382	416	14,193,270	13,112,162	8.2	474,899	9,817,206
Total Retail Trade	1,058	1,099	220,137,685	226,131,748	-2.7	1,345,876	117,498,154
Financial Services	16	19	466,205	658,533	-29.2	71,286	279,177
Services	476	467	77,445,709	75,165,621	3.0	326,604	13,299,020
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,915	1,953	\$ 565,529,080	\$ 561,538,530	0.7%	\$ 3,288,855	\$ 159,605,952
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	153	143	\$ 18,631,535	\$ 4,219,933	341.5%	\$ 2,560	\$ 2,124,294
Mining	13	15	2,334,001	4,214,955	-44.6	98,491	602,083
Construction	251	270	49,466,807	46,161,504	7.2	1,511,794	11,124,967
Manufacturing	182	190	122,217,453	120,896,594	1.1	6,623,004	22,211,774
Transportation/Utilities	65	71	51,369,839	23,226,316	121.2	676,948	19,908,947
Wholesale Trade							
Durable Goods	154	159	85,472,019	78,079,020	9.5	348,589	18,486,270
Nondurable Goods	67	66	64,526,152	55,061,605	17.2	2,838,987	14,897,132
Total Wholesale Trade	221	225	149,998,171	133,140,625	12.7	3,187,576	33,383,402
Retail Trade							
Building Materials	150	149	42,584,644	42,641,607	-0.1	114,360	32,388,748
General Merchandise	44	38	62,637,965	63,740,885	-1.7	6,428,784	63,674,793
Food Stores	191	193	76,611,024	86,860,161	-11.8	43,324	23,343,225
Automotive	215	225	141,016,114	114,073,123	23.6	93,397	18,020,893
Clothing	183	194	20,672,615	20,265,702	2.0	85,639	19,626,596
Home Furnishings	244	233	38,675,947	36,485,478	6.0	136,494	29,764,456
Restaurants	381	384	43,242,313	44,851,271	-3.6	420,962	40,711,798
Drug Stores	35	37	18,385,493	16,042,098	14.6	12,476	4,405,714
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	1,116	1,117	56,383,672	50,998,939	10.6	217,877	33,940,081
Total Retail Trade	2,559	2,570	500,209,787	475,959,264	5.1	7,553,313	265,876,304
Financial Services	64	64	10,208,665	11,307,258	-9.7	215,561	1,158,804
Services	1,113	1,154	86,154,126	78,173,369	10.2	751,891	47,317,799
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	5	4	0	0	*	0	0
Total	4,626	4,706	\$ 990,590,384	\$ 897,299,818	10.4%	\$ 20,621,138	\$ 403,708,374

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

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

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	48	54	\$ 1,010,938	\$ 999,760	1.1%	\$ 131	\$ 573,782
Mining	28	31	9,840,570	10,338,066	-4.8	16,095	1,180,107
Construction	100	111	34,414,164	43,089,101	-20.1	622,868	3,069,228
Manufacturing	63	58	74,121,005	52,777,273	40.4	278,614	6,050,587
Transportation/Utilities	39	40	11,187,728	10,585,268	5.7	282,275	5,315,705
Wholesale Trade							
Durable Goods	82	75	45,606,355	39,740,650	14.8	134,865	13,200,226
Nondurable Goods	49	49	56,350,627	57,748,925	-2.4	151,629	7,989,800
Total Wholesale Trade	131	124	101,956,982	97,489,575	4.6	286,494	21,190,026
Retail Trade							
Building Materials	59	67	18,456,058	19,822,273	-6.9	99,272	13,180,375
General Merchandise	23	26	33,287,557	32,345,883	2.9	195,559	27,792,822
Food Stores	106	99	52,743,752	51,738,760	1.9	61,372	20,639,146
Automotive	82	78	48,116,369	51,562,791	-6.7	27,292	8,452,358
Clothing	52	53	9,483,179	9,120,149	4.0	36,506	7,892,159
Home Furnishings	94	100	11,936,893	9,460,117	26.2	333,568	9,398,958
Restaurants	219	216	20,147,662	19,488,310	3.4	184,196	18,558,357
Drug Stores	16	18	5,604,562	5,303,009	5.7	10,796	1,918,059
Liquor Stores	10	13	1,402,282	1,444,750	-2.9	0	1,219,899
Miscellaneous Retail	264	289	26,067,058	30,299,353	-14.0	70,777	15,706,874
Total Retail Trade	925	959	227,245,372	230,585,395	-1.4	1,019,338	124,759,007
Financial Services	19	25	396,549	414,135	-4.2	59,964	331,594
Services	486	512	36,178,448	33,209,091	8.9	451,077	20,909,832
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,840	1,915	\$ 496,352,605	\$ 479,487,664	3.5%	\$ 3,016,856	\$ 183,380,717
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

March 10, 1999

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	125	130	\$ 10,499,470	\$ 10,900,482	-3.7%	\$ 403	\$ 1,277,594
Mining	*	*	*	*	*	*	*
Construction	307	328	85,239,113	73,874,596	15.4	756,012	10,989,403
Manufacturing	222	230	567,929,340	459,310,280	23.6	5,180,415	14,950,737
Transportation/Utilities	82	75	132,756,446	119,850,475	10.8	1,108,256	16,690,253
Wholesale Trade							
Durable Goods	184	178	150,438,162	155,173,983	-3.1	207,004	22,614,915
Nondurable Goods	83	83	172,713,292	184,418,427	-6.3	65,275	9,637,897
Total Wholesale Trade	267	261	323,151,454	339,592,410	-4.8	272,279	32,252,812
Retail Trade							
Building Materials	96	99	37,516,855	34,569,096	8.5	67,725	23,097,567
General Merchandise	46	46	68,048,037	64,864,035	4.9	997,938	56,238,511
Food Stores	280	241	108,307,444	103,811,074	4.3	118,893	33,722,513
Automotive	230	247	118,471,083	124,058,220	-4.5	118,862	20,683,054
Clothing	156	169	18,902,656	17,431,646	8.4	151,559	16,988,588
Home Furnishings	224	226	33,705,738	32,941,209	2.3	125,819	22,801,170
Restaurants	547	587	57,023,252	55,426,064	2.9	242,823	52,214,113
Drug Stores	33	32	9,912,942	9,875,668	0.4	272,438	3,301,657
Liquor Stores	27	25	2,950,698	2,683,493	10.0	0	2,487,865
Miscellaneous Retail	962	1,021	50,058,155	61,593,465	-18.7	332,677	28,484,336
Total Retail Trade	2,601	2,693	504,896,860	507,253,970	-0.5	2,428,734	260,019,374
Financial Services	57	54	4,860,995	4,071,282	19.4	776,826	2,209,973
Services	1,155	1,232	89,765,276	76,833,427	16.8	529,812	41,531,137
Public Administration	6	7	464,553	359,781	29.1	0	239,932
Nonclassifiable	4	4	681,352	554,953	22.8	330	629,090
Other	*	*	*	*	*	*	*
Total	4,835	5,020	\$ 1,720,245,619	\$ 1,592,627,836	8.0%	\$ 11,053,074	\$ 380,790,542

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

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

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	80	88	\$ 2,680,141	\$ 2,211,927	21.2%	\$ 20,714	\$ 895,260
Mining	40	40	1,998,808	2,828,709	-29.3	0	1,292,635
Construction	200	198	47,303,244	54,418,772	-13.1	225,984	3,737,989
Manufacturing	123	146	161,864,472	127,315,588	27.1	2,568,526	6,751,597
Transportation/Utilities	44	45	22,724,403	22,147,012	2.6	86,050	8,809,663
Wholesale Trade							
Durable Goods	146	149	46,539,713	46,948,847	-0.9	56,454	10,572,278
Nondurable Goods	50	59	27,851,113	31,921,738	-12.8	51,364	6,882,225
Total Wholesale Trade	196	208	74,390,826	78,870,585	-5.7	107,818	17,454,503
Retail Trade							
Building Materials	69	70	20,447,683	22,434,673	-8.9	23,709	14,711,469
General Merchandise	39	38	46,052,137	44,929,692	2.5	447,190	42,685,704
Food Stores	149	171	50,765,810	54,759,750	-7.3	21,887	17,881,145
Automotive	125	123	60,253,449	55,225,565	9.1	258,605	10,842,924
Clothing	134	138	8,134,662	7,672,254	6.0	30,676	7,310,714
Home Furnishings	165	166	23,516,748	15,739,021	49.4	114,206	12,319,592
Restaurants	342	347	36,249,209	33,880,273	7.0	563,085	31,034,998
Drug Stores	21	23	14,910,883	13,272,279	12.3	21,182	3,843,578
Liquor Stores	28	40	3,271,016	3,523,059	-7.2	932	2,726,729
Miscellaneous Retail	603	669	41,731,040	41,890,965	-0.4	363,913	24,067,796
Total Retail Trade	1,675	1,785	305,332,637	293,327,531	4.1	1,845,385	167,424,649
Financial Services	23	23	722,805	509,196	42.0	95,768	351,011
Services	799	858	47,637,180	46,027,428	3.5	710,829	22,233,028
Public Administration	*	4	*	505,750	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	3,185	3,398	\$ 670,974,163	\$ 633,872,850	5.9%	\$ 5,675,955	\$ 229,340,431

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

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

March 10, 1999

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 3rd Qtr	1997 3rd Qtr	1998 3rd Qtr	1997 3rd Qtr			
Agriculture / Forestry	1,304	1,323	\$ 85,408,710	\$ 86,466,883	-1.2%	\$ 487,183	\$ 11,180,549
Mining	941	1,012	312,571,491	303,050,921	3.1	24,114,830	74,377,512
Construction	3,916	3,948	576,145,393	507,138,282	13.6	5,180,484	87,440,253
Manufacturing	2,601	2,666	2,560,700,374	2,258,690,366	13.4	48,758,333	172,183,474
Transportation/Utilities	1,509	1,529	747,096,946	659,070,853	13.4	5,096,475	196,971,908
Wholesale Trade							
Durable Goods	1,852	1,862	650,016,160	657,976,786	-1.2	2,060,898	92,773,157
Nondurable Goods	1,484	1,539	926,433,525	1,048,375,252	-11.6	9,699,992	53,476,271
Total Wholesale Trade	3,336	3,401	1,576,449,685	1,706,352,038	-7.6	11,760,890	146,249,428
Retail Trade							
Building Materials	2,248	2,334	479,327,794	483,230,783	-0.8	1,424,799	208,691,172
General Merchandise	1,121	1,219	2,076,431,740	1,787,780,296	16.1	4,309,504	595,024,633
Food Stores	5,058	5,094	1,376,730,619	1,375,502,064	0.1	2,626,010	452,636,471
Automotive	3,542	3,782	1,210,455,738	1,245,447,208	-2.8	1,331,379	189,278,194
Clothing	1,950	2,088	135,792,051	141,039,411	-3.7	836,044	122,773,788
Home Furnishings	2,561	2,648	151,040,007	149,937,724	0.7	1,016,769	114,135,201
Restaurants	7,472	7,747	467,312,949	490,136,345	-4.7	3,479,871	419,828,135
Drug Stores	605	641	157,623,624	158,679,076	-0.7	200,285	22,683,627
Liquor Stores	542	575	47,068,783	47,549,139	-1.0	13,313	41,164,009
Miscellaneous Retail	13,011	13,636	550,426,781	503,728,068	9.3	5,574,528	226,611,518
Total Retail Trade	38,110	39,764	6,652,210,086	6,383,030,114	4.2	20,812,502	2,392,826,748
Financial Services	449	457	14,315,751	13,586,322	5.4	809,989	3,685,216
Services	15,189	15,665	892,359,941	763,584,667	16.9	7,870,242	298,654,950
Public Administration	179	183	50,753,592	47,404,926	7.1	515,559	18,575,683
Nonclassifiable	61	64	8,648,776	6,539,337	32.3	125	1,290,568
Other	108	54	9,423,336	6,240,268	51.0	274,785	2,305,116
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Total	67,703	70,066	\$13,486,084,081	\$12,741,154,977	5.8%	\$ 125,681,397	\$ 3,405,741,405
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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 Out-of-State Taxpayers

March 10, 1999

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	34	35	\$ 8,643,021	\$ 6,585,461	31.2%	\$ 72,399	\$ 1,644,673
Mining	107	123	53,359,504	169,934,989	-68.6	84,443,565	89,517,391
Construction	586	593	341,910,889	292,322,401	17.0	20,761,723	85,498,352
Manufacturing	2,510	2,570	5,749,427,307	5,550,687,296	3.6	389,486,708	1,111,030,753
Transportation/Utilities	505	501	1,512,731,680	1,476,027,304	2.5	145,949,800	1,431,002,563
Wholesale Trade							
Durable Goods	1,548	1,623	4,841,285,518	3,979,786,865	21.6	37,821,331	427,515,909
Nondurable Goods	623	617	2,962,995,640	3,446,380,322	-14.0	182,208,249	257,309,667
Total Wholesale Trade	2,171	2,240	7,804,281,158	7,426,167,187	5.1	220,029,580	684,825,576
Retail Trade							
Building Materials	150	153	116,711,270	86,705,781	34.6	32,339	23,962,114
General Merchandise	32	28	11,053,342	6,419,603	72.2	9,713,258	14,618,867
Food Stores	34	35	23,367,409	22,249,398	5.0	145,172	6,079,699
Automotive	71	71	521,847,810	329,868,775	58.2	27,029,373	43,603,746
Clothing	136	148	33,823,439	72,238,066	-53.2	571,804	18,669,610
Home Furnishings	592	615	715,125,618	908,148,317	-21.3	3,515,249	293,019,894
Restaurants	70	77	19,556,280	108,724,691	-82.0	153,267	6,982,831
Drug Stores	32	33	36,192,250	52,395,199	-30.9	11,623	2,717,208
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	2,242	2,537	2,038,119,128	2,308,161,410	-11.7	21,799,250	548,376,244
Total Retail Trade	3,362	3,699	3,516,179,061	3,895,242,567	-9.7	62,971,335	958,387,988
Financial Services	183	182	314,205,389	293,573,565	7.0	9,408,066	72,370,055
Services	2,632	2,672	2,548,877,255	2,813,896,069	-9.4	26,289,289	877,083,221
Public Administration	5	*	279,999	*	*	0	24,429
Nonclassifiable	*	*	*	*	*	*	*
Other	623	319	763,942,428	413,106,936	84.9	72,919,520	260,046,668
Total	12,721	12,940	\$22,613,837,691	\$22,337,576,460	1.2%	\$1,032,331,985	\$ 5,571,431,669
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

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Industry	Reporting Outlets 1998 3rd Qtr	Reporting Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	3,222	3,240	\$ 182,665,639	\$ 177,822,296	2.7%	\$ 901,606	\$ 97,133,952
Mining	112	134	264,385,165	107,118,930	146.8	45,476,284	49,104,800
Construction	6,845	7,031	2,596,150,643	2,292,018,444	13.3	71,529,673	526,734,744
Manufacturing	6,573	6,835	9,485,707,693	9,273,012,887	2.3	370,284,997	1,390,906,430
Transportation/Utilities	1,733	1,689	5,703,131,931	7,396,810,195	-22.9	247,463,037	2,440,033,141
Wholesale Trade							
Durable Goods	5,447	5,638	6,094,518,273	5,841,961,582	4.3	52,337,446	993,129,586
Nondurable Goods	1,997	2,098	4,879,411,949	4,515,071,502	8.1	22,510,709	312,963,253
Total Wholesale Trade	7,444	7,736	10,973,930,222	10,357,033,084	6.0	74,848,155	1,306,092,839
Retail Trade							
Building Materials	2,043	2,170	1,028,667,077	1,092,480,683	-5.8	11,850,825	708,086,131
General Merchandise	1,167	1,071	1,498,050,939	1,419,017,211	5.6	10,436,611	1,278,323,023
Food Stores	4,832	4,773	2,542,292,677	2,305,461,488	10.3	12,191,664	764,636,033
Automotive	3,787	3,866	3,891,618,927	3,557,713,093	9.4	5,704,937	434,479,663
Clothing	4,288	4,490	635,996,615	575,437,014	10.5	4,325,779	560,864,733
Home Furnishings	5,809	5,890	2,346,357,221	2,113,937,977	11.0	46,029,263	964,609,724
Restaurants	10,983	10,742	1,604,895,910	1,504,438,649	6.7	13,359,010	1,336,156,270
Drug Stores	834	820	1,679,647,904	474,153,675	254.2	3,403,478	173,534,314
Liquor Stores	542	550	131,109,188	124,314,809	5.5	584,699	101,057,108
Miscellaneous Retail	17,932	18,518	2,731,017,394	2,525,826,515	8.1	29,546,327	1,112,849,487
Total Retail Trade	52,217	52,890	18,089,653,852	15,692,781,114	15.3	137,432,593	7,434,596,486
Financial Services	1,270	1,282	192,228,821	182,634,471	5.3	11,648,449	44,411,772
Services	32,383	32,918	5,542,749,977	4,675,268,758	18.6	179,761,279	2,076,585,521
Public Administration	75	71	119,657,758	108,612,051	10.2	3,136	49,192,068
Nonclassifiable	70	77	18,586,254	54,707,391	-66.0	1,284,539	9,724,371
Other	177	86	54,049,916	5,816,660	829.2	21,652,180	21,986,601

Total	112,121	113,989	\$53,222,897,871	\$50,323,636,281	5.8%	\$1,162,285,928	\$15,446,502,725
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

March 10, 1999

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Industry	Reporting 1998 3rd Qtr	Outlets 1997 3rd Qtr	Gross Sales 1998 3rd Qtr	Gross Sales 1997 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,650	2,747	\$ 237,063,883	\$ 159,701,716	48.4%	\$ 3,636,843	\$ 69,314,885
Mining	283	308	1,542,432,511	1,125,307,282	37.1	130,170,539	142,281,595
Construction	5,669	5,717	2,709,763,441	2,263,562,506	19.7	90,719,140	443,259,051
Manufacturing	5,933	5,944	6,349,258,259	7,311,443,626	-13.2	191,340,831	709,078,339
Transportation/Utilities	1,696	1,700	3,933,257,005	2,368,057,460	66.1	108,830,499	794,112,912
Wholesale Trade							
Durable Goods	4,884	5,016	4,928,719,755	4,835,254,282	1.9	117,880,613	809,110,987
Nondurable Goods	1,805	1,842	5,869,503,721	5,375,077,463	9.2	196,695,175	419,172,997
Total Wholesale Trade	6,689	6,858	10,798,223,476	10,210,331,745	5.8	314,575,788	1,228,283,984
Retail Trade							
Building Materials	1,800	1,898	736,387,633	790,914,496	-6.9	6,382,683	480,219,855
General Merchandise	1,250	1,362	1,736,922,409	1,607,277,505	8.1	9,300,709	1,182,072,826
Food Stores	4,950	4,916	2,053,377,730	2,002,251,104	2.6	5,258,840	637,380,982
Automotive	3,344	3,468	2,399,717,559	2,455,861,812	-2.3	4,574,054	361,898,261
Clothing	3,965	4,154	525,438,067	518,655,869	1.3	3,337,146	477,531,989
Home Furnishings	5,455	5,621	1,663,079,322	1,526,206,085	9.0	7,063,311	758,299,768
Restaurants	10,462	10,588	1,356,916,790	1,158,847,028	17.1	15,489,101	1,086,198,389
Drug Stores	749	773	420,856,606	365,968,111	15.0	4,553,273	159,423,449
Liquor Stores	752	783	84,433,503	78,299,854	7.8	126,965	60,421,753
Miscellaneous Retail	16,266	17,111	2,190,134,087	2,088,814,292	4.9	24,438,516	822,689,059
Total Retail Trade	48,993	50,674	13,167,263,706	12,593,096,156	4.6	80,524,598	6,026,136,331
Financial Services	1,028	972	132,135,214	96,261,237	37.3	7,332,517	40,373,872
Services	27,003	27,587	5,128,005,303	3,823,278,882	34.1	58,303,510	1,500,725,657
Public Administration	48	49	22,435,028	21,480,756	4.4	198	17,718,962
Nonclassifiable	75	78	37,779,960	38,729,446	-2.5	95,650	3,185,720
Other	239	79	41,816	6,250	569.1	77,949,634	77,981,568

Total	100,306	102,713	\$44,057,659,602	\$40,011,257,062	10.1%	\$1,063,479,747	\$11,052,452,876
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* - 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
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