

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



**Carole Keeton Rylander  
Comptroller of Public Accounts  
Research and Policy Development  
May 26, 1999**



# **Table of Contents**

	<u>Page</u>
<b>Definitions</b>	i
<b>Metropolitan Statistical Area Information</b>	ii
<b>Historical State Sales Tax Rates for the State of Texas</b>	iii
<b>State Sales and Use Tax Analysis by County and State</b>	
All Industries	1
Retail Trade Division	9
<b>State Sales and Use Tax Analysis by Industry</b>	
All Taxpayers	17
All Industries By MSA	18
Retail Trade by MSA	19
Abilene MSA	21
Amarillo MSA	22
Austin-San Marcos MSA*	23
Beaumont-Port Arthur MSA	24
Brazoria PMSA	25
Brownsville-Harlingen-San Benito MSA*	26
Bryan-College Station MSA	27
Corpus Christi MSA	28
Dallas PMSA*	29
El Paso MSA	30
Fort Worth-Arlington PMSA*	31
Galveston-Texas City PMSA	32

## Table of Contents (continued)

	<u>Page</u>
Houston PMSA*	33
Killeen-Temple MSA	34
Laredo MSA	35
Longview-Marshall MSA*	36
Lubbock MSA	37
McAllen-Edinburg-Mission MSA	38
Odessa-Midland MSA*	39
San Angelo MSA	40
San Antonio MSA*	41
Sherman-Denison MSA	42
Texarkana MSA	43
Tyler MSA	44
Victoria MSA	45
Waco MSA	46
Wichita Falls MSA*	47
Texas Non-MSA Areas	48
Out of State Taxpayers	49
Dallas-Fort Worth CMSA*	50
Houston-Galveston-Brazoria CMSA*	51
Subscription Notice	53

**\* 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 (MSA) Information**

### **MSA**

### **Counties that make up the MSA**

Abilene MSA	Taylor
Amarillo MSA	Potter, Randall
Austin-San Marcos MSA	Bastrop, Caldwell, Hays, Travis, Williamson
Beaumont-Port Arthur MSA	Hardin, Jefferson, Orange
Brazoria PMSA	Brazoria
Brownsville-Harlingen-San Benito MSA	Cameron
Bryan-College Station MSA	Brazos
Corpus Christi MSA	Nueces, San Patricio
Dallas PMSA	Collin, Dallas, Denton, Ellis, Henderson, Hunt, Kaufman, Rockwall
El Paso MSA	El Paso
Fort Worth-Arlington PMSA	Hood, Johnson, Parker, Tarrant
Galveston-Texas City PMSA	Galveston
Houston PMSA	Chambers, Fort Bend, Harris, Liberty, Montgomery, Waller
Killeen-Temple MSA	Bell, Coryell
Laredo MSA	Webb
Longview-Marshall MSA	Gregg, Harrison, Upshur
Lubbock MSA	Lubbock
McAllen-Edinburg-Mission MSA	Hidalgo
Odessa-Midland MSA	Ector, Midland
San Angelo MSA	Tom Green
San Antonio MSA	Bexar, Comal, Guadalupe, Wilson
Sherman-Denison MSA	Grayson
Texarkana MSA	Bowie
Tyler MSA	Smith
Victoria MSA	Victoria
Waco MSA	McLennan
Wichita Falls MSA	Archer, Wichita
Dallas-Fort Worth CMSA	Collin, Dallas, Denton, Ellis, Henderson, Hood, Hunt, Johnson, Kaufman, Parker, Rockwall, Tarrant
Houston-Galveston-Brazoria CMSA	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%





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

May 26, 1999

Page 1

County	Reporting Outlets		Gross Sales		Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr				
Anderson	1,278	1,406	\$ 782,804,749	\$ 947,051,982	-17.3%	\$ 1,773,848	\$ 61,342,669	
Andrews	516	569	41,360,268	57,918,148	-28.6	204,415	15,388,241	
Angelina	2,505	2,697	723,473,793	709,134,592	2.0	28,353,415	181,372,228	
Aransas	885	948	89,893,939	72,951,467	23.2	281,910	29,021,553	
Archer	337	399	23,089,536	27,387,580	-15.7	75,291	3,936,928	
Armstrong	76	89	3,443,251	2,757,100	24.9	109,851	7,14,554	
Atascosa	928	1,022	140,067,330	105,007,169	33.4	169,190	35,187,393	
Austin	1,147	1,205	254,165,414	320,189,668	-20.6	1,100,005	36,146,797	
Bailey	276	306	47,114,380	38,678,423	21.8	89,204	6,443,702	
Bandera	727	780	30,247,472	27,688,645	9.2	142,068	11,431,491	
Bastrop	1,540	1,692	170,960,697	167,639,358	2.0	550,999	49,296,212	
Baylor	189	204	23,204,029	33,498,783	-30.7	55,694	3,192,899	
Bee	745	793	81,094,564	99,328,628	-18.4	170,624	38,619,883	
Bell	5,441	5,759	1,910,522,929	1,807,337,948	5.7	7,326,968	372,685,764	
Bexar	38,669	43,169	15,631,999,917	15,065,387,890	3.8	238,533,931	3,371,739,641	
Blanco	408	465	66,225,308	66,871,747	-1.0	26,487	10,694,905	
Borden	21	21	811,634	91,905	783.1	6	76,042	
Bosque	616	640	49,952,721	67,387,023	-25.9	147,555	10,011,524	
Bowie	2,544	2,692	629,541,313	689,816,241	-8.7	3,413,040	185,664,158	
Brazoria	6,692	7,407	1,342,038,020	1,413,527,153	-5.1	9,162,495	317,401,304	
Brazos	3,997	4,539	789,791,715	782,500,778	0.9	4,819,651	305,858,744	
Brewster	465	496	29,448,799	34,690,062	-15.1	192,675	12,808,810	
Briscoe	82	91	5,655,258	5,790,599	-2.3	7,672	733,060	
Brooks	192	203	15,820,305	15,550,824	1.7	56,261	8,087,450	
Brown	1,277	1,346	173,429,456	180,405,355	-3.9	953,441	59,351,053	
Burleson	528	584	75,076,968	54,251,710	38.4	485,415	12,694,193	
Burnet	1,478	1,583	175,538,001	142,497,599	23.2	2,974,584	62,932,666	
Caldwell	877	937	74,741,352	72,693,144	2.8	133,498	23,123,608	
Calhoun	730	791	1,296,723,430	1,460,081,650	-11.2	7,442,058	30,081,256	
Callahan	496	572	17,844,015	19,373,722	-7.9	71,925	5,890,290	
Cameron	7,195	7,561	1,331,126,310	1,284,288,426	3.6	6,537,024	439,074,441	
Camp	333	391	40,983,118	39,664,655	3.3	4,570,931	13,973,515	
Carson	214	241	19,284,086	24,199,351	-20.3	24,174	3,418,985	
Cass	820	910	113,305,644	180,730,120	-37.3	236,517	26,678,914	
Castro	273	286	31,877,848	43,130,948	-26.1	35,351	5,152,759	
Chambers	715	779	745,263,330	267,154,614	179.0	656,842	23,755,174	
Cherokee	1,336	1,431	255,262,368	322,620,690	-20.9	510,820	42,678,501	
Childress	247	262	39,729,829	39,843,095	-0.3	35,057	8,991,621	
Clay	303	357	33,392,807	28,138,291	18.7	72,270	4,396,758	
Cochran	91	109	10,939,040	12,318,441	-11.2	29,246	1,309,171	
Coke	133	142	11,953,488	9,683,931	23.4	46,352	1,550,868	
Coleman	322	380	25,993,934	25,724,376	1.0	160,397	8,051,441	
Collin	13,388	14,993	3,063,423,587	2,931,238,446	4.5	99,683,333	1,189,794,426	
Collingsworth	115	124	13,674,757	15,015,058	-8.9	63,150	1,771,229	
Colorado	876	921	138,304,860	139,128,292	-0.6	314,068	28,853,307	
Comal	3,361	3,660	899,091,064	904,988,715	-0.7	333,529	134,046,262	
Comanche	480	538	66,802,842	74,005,847	-9.7	301,869	13,412,522	
Concho	87	93	4,863,682	7,009,926	-30.6	49,820	1,660,275	
Cooke	1,340	1,440	231,028,736	214,712,370	7.6	723,717	67,263,268	
Coryell	1,090	1,193	149,294,488	140,169,775	6.5	598,681	56,541,001	
Cottle	73	91	3,587,284	5,143,294	-30.3	35,059	943,116	
Crane	149	172	10,295,637	17,371,811	-40.7	113,381	4,143,080	

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

May 26, 1999

Page 2

County	Reporting Outlets		Gross Sales		Percent	Use Tax	Amount Subject to
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr	Change	Purchases	State Sales & Use Tax
Crockett	162	190	\$ 12,421,295	\$ 17,154,848	-27.6%	\$ 28,815	\$ 4,544,918
Crosby	185	215	23,338,589	31,166,849	-25.1	61,951	2,454,277
Culberson	137	124	15,993,477	14,561,892	9.8	111,281	4,147,131
Dallam	326	349	116,289,163	105,915,224	9.8	456,536	12,797,085
Dallas	81,069	92,569	42,340,756,838	41,934,072,654	1.0	789,610,027	9,951,950,966
Dawson	483	547	55,043,606	79,163,268	-30.5	128,604	13,864,779
Deaf Smith	607	650	205,773,151	157,011,737	31.1	294,129	16,666,106
Delta	142	155	8,536,652	7,733,924	10.4	73,526	1,658,791
Denton	10,898	12,193	2,493,770,288	2,616,993,111	-4.7	14,403,128	795,665,775
De Witt	717	805	75,568,031	77,522,603	-2.5	764,923	19,287,935
Dickens	89	102	14,463,024	13,769,764	5.0	172,438	3,805,992
Dimmit	247	258	18,368,431	26,811,586	-31.5	43,703	8,534,256
Donley	154	178	10,412,377	11,357,447	-8.3	52,995	2,481,837
Duval	302	328	24,985,567	25,774,223	-3.1	39,269	7,023,667
Eastland	754	843	195,651,674	207,641,931	-5.8	515,813	17,986,005
Ector	4,774	5,155	776,305,403	946,643,320	-18.0	3,546,869	265,724,619
Edwards	63	67	3,642,216	4,011,793	-9.2	51,081	1,566,358
Ellis	3,165	3,453	693,426,317	815,171,658	-14.9	8,777,409	134,664,187
El Paso	15,731	17,139	6,546,993,586	6,115,041,563	7.1	36,120,235	1,064,809,939
Erath	1,072	1,189	164,879,886	179,722,057	-8.3	267,973	49,073,190
Falls	462	518	47,421,467	50,098,227	-5.3	83,143	12,252,132
Fannin	884	975	160,030,553	142,159,080	12.6	933,951	23,210,084
Fayette	1,226	1,285	174,230,376	177,837,703	-2.0	846,506	34,097,386
Fisher	117	137	6,372,197	9,017,564	-29.3	30,537	1,715,776
Floyd	256	287	33,591,339	39,871,712	-15.8	36,190	3,601,913
Foard	60	71	4,389,900	5,957,854	-26.3	449	571,696
Fort Bend	8,150	8,651	3,710,975,675	2,134,808,978	73.8	41,180,117	568,928,281
Franklin	277	305	18,142,881	18,206,508	-0.3	58,454	7,209,270
Freestone	541	563	51,355,360	51,504,692	-0.3	88,891	13,490,793
Frio	356	394	35,237,005	36,581,650	-3.7	50,516	13,022,270
Gaines	436	464	78,515,940	116,949,139	-32.9	162,878	11,325,263
Galveston	7,134	7,897	2,529,711,803	2,199,862,876	15.0	19,491,242	375,356,613
Garza	326	343	11,229,792	13,620,468	-17.6	19,010	4,888,744
Gillespie	1,341	1,406	140,015,072	136,234,520	2.8	422,793	41,953,221
Glasscock	28	38	5,014,408	5,899,996	-15.0	3,194	335,950
Goliad	215	247	12,653,794	13,010,459	-2.7	10,312	4,240,902
Gonzales	606	629	108,804,164	114,981,904	-5.4	761,323	19,386,681
Gray	937	1,018	104,276,121	133,573,994	-21.9	1,958,398	44,969,126
Grayson	4,157	4,483	652,450,986	708,512,533	-7.9	4,114,007	207,286,512
Gregg	5,158	5,674	1,344,351,984	1,300,143,947	3.4	11,662,755	382,249,663
Grimes	736	820	165,011,931	166,607,451	-1.0	2,168,890	26,207,996
Guadalupe	2,313	2,566	456,916,513	445,583,229	2.5	5,135,170	108,100,450
Hale	1,142	1,231	674,804,676	558,820,330	20.8	780,370	45,821,987
Hall	151	159	12,130,747	11,896,082	2.0	11,522	2,216,196
Hamilton	362	375	69,875,589	79,130,851	-11.7	227,123	8,228,809
Hansford	214	245	48,399,248	63,321,616	-23.6	137,180	5,291,660
Hardeman	159	183	7,713,423	9,248,496	-16.6	661,316	3,708,989
Hardin	1,467	1,647	197,007,982	195,525,878	0.8	663,108	41,822,134
Harris	109,756	123,040	48,588,930,636	57,431,517,645	-15.4	1,045,407,674	10,100,264,993
Harrison	1,725	1,886	431,020,565	547,029,717	-21.2	5,677,327	79,387,691
Hartley	83	89	8,576,039	7,687,311	11.6	54,279	1,257,654
Haskell	252	284	20,719,625	21,029,059	-1.5	45,816	4,366,873

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

May 26, 1999

Page 3

County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Hays	3,358	3,609	\$ 512,026,760	\$ 447,300,131	14.5%	\$ 6,063,937	\$ 198,903,765
Hemphill	207	218	12,120,550	14,614,345	-17.1	235,899	4,578,406
Henderson	2,204	2,430	219,244,472	206,787,619	6.0	3,682,498	88,528,612
Hidalgo	10,824	11,916	2,671,953,321	2,704,332,476	-1.2	10,172,958	698,940,855
Hill	1,144	1,237	146,486,087	132,898,311	10.2	445,110	56,887,746
Hockley	752	833	71,119,394	93,059,846	-23.6	179,944	25,597,334
Hood	1,551	1,787	129,765,312	118,990,709	9.1	271,898	55,644,305
Hopkins	1,085	1,170	328,209,124	305,654,342	7.4	1,030,834	53,674,951
Houston	577	680	113,124,887	114,485,223	-1.2	5,020,277	27,039,597
Howard	982	1,051	153,207,171	190,321,269	-19.5	574,350	43,237,862
Hudspeth	78	87	3,935,055	3,324,408	18.4	2,143	1,062,808
Hunt	2,165	2,413	579,653,106	613,318,297	-5.5	1,096,051	94,852,315
Hutchinson	844	947	162,631,503	152,518,388	6.6	5,253,247	38,658,766
Irion	85	103	2,082,499	2,879,695	-27.7	8,538	664,093
Jack	300	337	17,517,179	16,144,065	8.5	40,542	5,601,032
Jackson	497	533	135,841,413	204,527,648	-33.6	437,013	16,991,951
Jasper	1,080	1,166	477,080,278	634,085,470	-24.8	756,947	50,198,279
Jeff Davis	125	120	5,424,118	3,677,599	47.5	12,100	1,399,871
Jefferson	7,954	8,778	2,505,854,390	2,830,156,327	-11.5	20,488,618	597,238,542
Jim Hogg	135	146	15,880,241	16,159,082	-1.7	20,612	5,730,078
Jim Wells	1,189	1,247	135,478,574	150,645,080	-10.1	385,794	55,658,245
Johnson	3,519	4,049	604,535,041	747,494,389	-19.1	2,467,333	143,437,024
Jones	501	560	63,006,442	72,322,405	-12.9	227,189	20,826,753
Karnes	380	389	44,586,066	34,048,498	30.9	79,880	10,306,468
Kaufman	2,423	2,663	399,062,640	447,212,581	-10.8	1,665,208	96,696,027
Kendall	1,366	1,488	154,484,989	137,805,631	12.1	510,525	35,583,476
Kenedy	9	9	213,821	250,567	-14.7	0	22,894
Kent	39	36	4,633,135	3,705,434	25.0	494	234,151
Kerr	1,778	1,979	247,287,061	234,588,707	5.4	1,090,221	89,780,020
Kimble	202	225	46,110,483	40,789,500	13.0	84,789	6,131,950
King	16	20	371,673	451,438	-17.7	373	174,679
Kinney	96	99	5,816,203	6,031,265	-3.6	13,121	1,556,071
Kleberg	750	826	81,292,303	92,193,009	-11.8	670,554	41,275,820
Knox	179	198	9,572,520	17,658,021	-45.8	9,831	3,080,082
Lamar	1,555	1,618	281,390,280	279,921,389	0.5	1,326,162	84,820,393
Lamb	483	523	75,382,978	97,057,035	-22.3	377,103	8,740,903
Lampasas	571	620	88,426,429	79,298,075	11.5	177,609	13,608,877
La Salle	163	178	10,339,848	12,021,369	-14.0	91,273	3,708,256
Lavaca	818	883	118,725,717	117,726,848	0.8	2,547,237	24,256,634
Lee	598	627	89,661,451	100,507,399	-10.8	218,100	19,953,737
Leon	566	604	123,212,991	132,617,102	-7.1	6,661,436	18,476,754
Liberty	1,743	1,863	465,368,144	277,922,452	67.4	978,966	68,661,619
Limestone	678	698	118,106,264	109,093,212	8.3	908,866	22,956,495
Lipscomb	124	133	16,957,871	17,906,440	-5.3	6,790	1,265,192
Live Oak	399	443	27,387,830	29,774,194	-8.0	61,047	8,721,358
Llano	747	820	60,849,808	51,194,574	18.9	96,579	15,747,105
Loving	4	5	12,269	14,375	-14.7	0	5,166
Lubbock	8,523	9,361	2,373,994,147	2,297,382,496	3.3	8,761,998	565,421,830
Lynn	181	183	26,437,869	32,239,655	-18.0	34,006	4,117,634
Madison	287	339	35,014,986	38,290,871	-8.6	69,301	9,509,108
Marion	372	392	45,221,780	54,209,338	-16.6	42,975	7,730,761
Martin	162	179	24,682,368	32,234,372	-23.4	2,365	3,587,508

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

May 26, 1999

Page 4

County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Mason	220	218	\$ 11,724,404	\$ 11,753,282	-0.2%	\$ 11,911	\$ 2,673,977
Matagorda	1,099	1,201	151,459,689	164,158,281	-7.7	797,437	44,066,027
Maverick	854	882	121,151,101	107,203,229	13.0	376,830	52,837,729
McCulloch	318	352	47,830,471	50,690,363	-5.6	40,388	11,803,425
McLennan	7,003	7,578	2,019,111,383	1,969,999,694	2.5	7,662,483	415,675,726
McMullen	34	31	1,223,835	2,565,210	-52.3	22,556	350,449
Medina	1,054	1,155	110,067,343	102,249,291	7.6	1,092,571	25,515,060
Menard	94	113	9,757,597	6,963,446	40.1	804	1,540,001
Midland	4,948	5,282	1,174,972,525	1,365,790,256	-14.0	20,259,941	339,802,563
Milam	763	835	83,572,485	79,961,666	4.5	495,473	18,684,510
Mills	202	207	14,422,352	74,910,174	-80.7	12,629	4,139,187
Mitchell	306	330	38,801,564	38,819,818	-0.0	48,211	6,706,333
Montague	870	910	55,754,887	79,841,113	-30.2	177,995	18,165,236
Montgomery	8,258	8,964	2,202,318,970	2,341,968,514	-6.0	48,207,263	659,895,781
Moore	574	612	85,478,976	87,667,812	-2.5	397,804	22,793,930
Morris	386	437	133,950,877	204,518,233	-34.5	2,940,637	14,222,368
Motley	78	87	5,978,120	5,223,279	14.5	21,129	816,827
Nacogdoches	1,786	1,972	381,797,886	308,544,857	23.7	2,359,503	88,979,718
Navarro	1,429	1,559	356,835,630	422,176,186	-15.5	925,673	59,071,179
Newton	275	317	-2,427,143	29,058,409	-108.4	32,436	4,748,363
Nolan	621	659	66,309,091	98,824,069	-32.9	519,966	22,569,134
Nueces	10,529	11,475	2,474,425,683	3,081,336,275	-19.7	15,671,787	753,354,539
Ochiltree	385	420	45,351,012	49,351,348	-8.1	184,115	14,589,500
Oldham	73	80	6,119,430	5,137,420	19.1	29,562	1,085,112
Orange	2,425	2,731	350,919,940	337,973,692	3.8	2,116,598	100,046,408
Palo Pinto	1,010	1,102	125,535,354	193,330,896	-35.1	436,735	37,756,733
Panola	635	729	70,367,264	70,030,478	0.5	298,206	22,771,687
Parker	2,722	3,052	422,736,752	387,944,693	9.0	4,548,124	97,264,700
Parmer	273	288	52,501,265	62,904,238	-16.5	265,885	3,916,323
Pecos	495	522	51,522,932	53,559,389	-3.8	120,562	16,634,513
Polk	1,287	1,373	153,249,411	155,293,396	-1.3	387,992	49,265,752
Potter	4,664	5,052	1,190,184,773	1,459,891,973	-18.5	8,266,556	429,432,141
Presidio	207	222	12,345,196	10,777,039	14.6	13,106	4,542,558
Rains	257	284	23,390,833	21,392,290	9.3	143,738	6,881,929
Randall	2,779	3,064	529,329,493	498,674,663	6.1	1,769,758	96,050,735
Reagan	137	152	10,962,956	14,814,270	-26.0	77,754	4,811,096
Real	133	146	6,046,630	4,349,948	39.0	16,406	1,492,565
Red River	356	377	49,831,499	104,876,659	-52.5	75,646	7,769,258
Reeves	373	393	33,328,221	33,250,635	0.2	172,932	12,142,545
Refugio	284	305	19,648,650	22,498,465	-12.7	100,045	7,473,810
Roberts	34	36	956,290	1,418,689	-32.6	1,709	239,818
Robertson	438	514	52,061,483	59,093,515	-11.9	788,943	8,783,325
Rockwall	1,543	1,654	208,520,622	165,229,239	26.2	1,120,864	84,209,516
Runnels	420	450	89,901,847	94,497,943	-4.9	126,139	11,719,718
Rusk	1,271	1,360	173,219,538	152,286,930	13.7	535,081	43,590,745
Sabine	356	378	57,977,214	65,024,526	-10.8	151,585	8,183,919
San Augustine	195	236	27,122,421	36,434,311	-25.6	30,540	5,645,517
San Jacinto	407	463	25,516,520	32,042,403	-20.4	37,565	5,901,744
San Patricio	1,679	1,818	238,952,768	265,539,310	-10.0	505,618	53,939,995
San Saba	225	234	16,678,405	17,474,836	-4.6	13,138	4,148,840
Schleicher	107	116	8,619,626	9,852,459	-12.5	3,557	1,932,898
Scurry	622	674	96,157,665	104,132,555	-7.7	7,875,911	30,856,012

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

May 26, 1999

Page 5

County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Shackelford	165	178	\$ 12,776,507	\$ 12,696,274	0.6%	\$ 11,214	\$ 2,486,846
Shelby	691	763	147,672,979	151,072,183	-2.3	653,482	26,149,651
Sherman	94	106	5,357,909	6,661,507	-19.6	67,289	1,435,025
Smith	6,840	7,559	1,243,697,350	1,256,871,825	-1.0	15,549,676	444,815,741
Somervell	278	290	19,340,093	19,547,549	-1.1	43,278	6,252,164
Starr	698	809	84,708,790	84,973,574	-0.3	119,122	33,573,568
Stephens	459	492	44,028,565	44,933,704	-2.0	218,735	11,687,648
Sterling	60	73	2,701,854	4,646,628	-41.9	29,753	1,262,140
Stonewall	101	109	3,569,056	4,068,430	-12.3	3,869	1,575,517
Sutton	218	233	16,084,326	21,495,201	-25.2	199,216	7,212,565
Swisher	293	317	34,571,131	33,762,073	2.4	36,754	5,296,533
Tarrant	47,554	54,328	15,088,494,254	15,351,315,688	-1.7	252,066,841	3,893,533,921
Taylor	4,770	5,155	893,679,879	967,169,140	-7.6	6,329,487	287,329,571
Terrell	53	60	1,177,996	1,528,915	-23.0	4,134	578,968
Terry	371	414	49,303,784	51,087,245	-3.5	257,109	11,384,498
Throckmorton	94	99	2,632,981	3,149,854	-16.4	8,320	871,643
Titus	892	926	315,297,071	336,766,991	-6.4	562,697	51,668,658
Tom Green	3,855	4,063	606,610,089	606,537,598	0.0	5,081,679	205,328,743
Travis	29,956	33,205	8,090,992,350	7,626,661,971	6.1	132,199,312	2,601,514,873
Trinity	412	439	58,244,869	63,081,435	-7.7	49,471	10,443,789
Tyler	516	536	38,382,352	35,081,478	9.4	91,983	12,578,535
Upshur	951	1,078	84,546,809	89,050,735	-5.1	205,245	25,637,398
Upton	148	159	10,591,242	37,281,706	-71.6	48,125	2,515,094
Uvalde	779	847	120,557,633	109,692,323	9.9	246,757	35,468,271
Val Verde	999	1,120	133,560,501	124,718,056	7.1	463,508	54,565,433
Van Zandt	2,244	2,576	120,721,556	129,895,217	-7.1	1,790,229	40,539,929
Victoria	3,037	3,398	672,368,127	665,621,421	1.0	3,165,992	209,321,299
Walker	1,281	1,429	198,417,967	263,701,958	-24.8	5,221,876	68,682,589
Waller	849	924	234,232,876	216,307,759	8.3	1,309,263	26,927,051
Ward	420	469	38,496,855	39,244,759	-1.9	53,545	12,484,342
Washington	1,347	1,456	245,934,975	244,390,815	0.6	1,233,255	56,053,389
Webb	4,355	4,483	1,201,283,927	1,211,976,775	-0.9	7,201,700	319,426,089
Wharton	1,524	1,633	194,115,110	357,609,388	-45.7	703,414	49,769,331
Wheeler	239	253	15,368,987	18,212,086	-15.6	9,513	4,118,427
Wichita	4,468	5,042	989,178,655	944,771,823	4.7	5,841,656	251,058,155
Wilbarger	531	577	95,002,054	89,603,481	6.0	266,220	14,435,289
Willacy	308	354	28,931,996	25,677,795	12.7	621,036	10,579,352
Williamson	6,713	7,244	1,477,832,328	1,496,659,554	-1.3	25,717,248	499,617,826
Wilson	698	759	54,072,191	52,200,230	3.6	173,811	15,355,122
Winkler	279	298	30,159,012	41,933,700	-28.1	92,526	9,915,446
Wise	1,356	1,518	211,799,689	278,795,778	-24.0	1,681,931	57,376,727
Wood	1,525	1,668	106,180,743	141,841,989	-25.1	695,396	39,722,586
Yoakum	297	323	56,403,874	37,535,696	50.3	188,264	9,424,825
Young	980	1,044	77,631,890	80,417,446	-3.5	563,496	25,382,471
Zapata	276	278	22,044,123	21,009,497	4.9	66,567	8,447,113
Zavala	176	200	31,874,340	29,204,684	9.1	77,647	3,490,404
In-State Total	648,718	719,401	\$206,587,042,886	\$214,650,848,856	-3.8%	\$3,111,232,989	\$48,575,135,360

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

May 26, 1999

Page 6

State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Alabama	196	196	\$ 131,236,816	\$ 106,739,630	23.0%	\$ 1,082,856	\$ 27,405,698
Alaska	*	4	*	205,861	*	*	*
Arizona	289	336	838,594,016	233,064,022	259.8	764,387	72,800,648
Arkansas	427	456	264,593,486	345,840,804	-23.5	7,338,827	35,137,777
California	1,934	2,075	5,705,876,494	6,524,836,692	-12.6	77,694,655	598,466,147
Colorado	530	615	475,069,022	453,859,324	4.7	14,435,372	101,826,314
Connecticut	273	296	2,833,845,286	4,497,274,142	-37.0	57,861,773	257,234,293
Delaware	51	54	553,112,489	294,794,519	87.6	48,773,983	49,761,760
Florida	642	723	818,029,515	942,482,664	-13.2	43,217,690	190,917,101
Georgia	619	685	2,218,312,413	881,593,694	151.6	3,946,643	285,013,298
Hawaii	*	6	*	7,946,360	*	*	*
Idaho	36	42	164,696,774	228,474,737	-27.9	93,749	13,465,888
Illinois	872	915	2,355,699,479	1,782,154,684	32.2	17,586,914	289,444,238
Indiana	224	247	336,373,566	410,932,165	-18.1	6,281,888	53,149,965
Iowa	181	176	111,124,374	139,841,428	-20.5	481,842	24,472,076
Kansas	353	362	156,608,465	136,738,205	14.5	27,670,878	72,757,886
Kentucky	153	153	355,897,579	1,298,362,076	-72.6	1,020,911	19,646,852
Louisiana	925	993	674,013,659	456,204,971	47.7	11,709,170	54,744,814
Maine	19	19	20,968,858	20,228,284	3.7	29,609	2,574,111
Maryland	193	199	134,367,575	138,452,391	-3.0	6,400,004	26,509,324
Massachusetts	502	523	812,169,823	792,937,083	2.4	4,086,695	136,821,427
Michigan	346	373	485,516,437	707,816,170	-31.4	35,178,188	112,648,829
Minnesota	491	489	1,919,849,716	1,124,603,132	70.7	7,638,550	192,035,671
Mississippi	119	136	152,580,844	180,399,997	-15.4	1,094,597	6,297,502
Missouri	544	601	1,628,000,648	1,845,901,027	-11.8	65,942,137	290,005,363
Montana	26	30	4,683,073	30,594,677	-84.7	18	1,076,390
Nebraska	152	151	307,673,545	171,973,160	78.9	12,096,113	46,693,506
Nevada	51	65	9,033,360	9,507,160	-5.0	5,713	4,103,264
New Hampshire	57	61	290,887,737	40,475,554	618.7	135,115	6,361,087
New Jersey	616	642	4,077,520,141	4,294,926,410	-5.1	78,610,697	881,190,960
New Mexico	576	713	135,854,689	129,937,767	4.6	286,066	15,267,311
New York	769	797	1,596,427,820	2,031,344,802	-21.4	4,644,540	304,649,059
North Carolina	347	381	599,186,767	633,507,815	-5.4	2,633,997	59,537,255
North Dakota	16	19	3,597,010	2,578,075	39.5	0	1,344,339
Ohio	673	680	1,746,356,097	2,077,277,844	-15.9	50,840,963	245,097,329
Oklahoma	1,076	1,202	4,307,824,263	1,729,816,354	149.0	207,503,967	281,395,364
Oregon	158	185	169,519,302	180,925,341	-6.3	292,319	21,142,750
Pennsylvania	554	569	1,620,434,974	1,623,446,210	-0.2	186,596,121	322,578,397
Rhode Island	40	39	75,540,111	114,017,254	-33.7	145,887	5,677,472
South Carolina	120	135	328,387,921	508,868,110	-35.5	5,079,516	24,708,731
South Dakota	28	32	93,948,070	88,421,903	6.2	629,920	44,637,298
Tennessee	341	377	518,160,519	420,436,350	23.2	23,334,722	201,223,843
Utah	146	169	80,175,940	180,737,223	-55.6	6,706,577	32,579,668
Vermont	15	21	23,344,806	222,714,407	-89.5	18,955	4,293,494
Virginia	296	335	409,847,087	1,184,040,299	-65.4	14,124,928	88,308,929
Washington	242	255	282,126,833	338,125,274	-16.6	1,210,872	49,160,236
Washington, DC	30	33	331,284,628	252,592,851	31.2	117,438,438	443,923,538
West Virginia	22	22	22,684,530	17,668,393	28.4	157,197	7,826,421
Wisconsin	350	348	499,864,105	630,263,008	-20.7	10,312,988	61,744,720
Wyoming	14	15	868,276	11,092,453	-92.2	0	744,715
Canada	23	11	5,746,518	983,133	484.5	4,112,636	5,429,816
Mexico	*	*	*	*	*	*	*

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

May 26, 1999

Page 7

State or Country	Reporting Outlets		Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr					
Other	295 -----	903 -----	\$ 165,989,410 -----	\$ 146,289,505 -----	13.5% -----	\$ 5,218,358 -----	\$ 61,358,692 -----
Out-of-State Total	16,958 =====	18,867 =====	\$ 40,855,602,468 =====	\$ 40,624,257,079 =====	0.6% =====	\$1,172,467,941 =====	\$ 6,135,794,244 =====
 Total	 665,676	 738,268	 \$247,442,645,354	 \$255,275,105,935	 -3.1%	 \$4,283,700,930	 \$54,710,929,604

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





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

May 26, 1999

Page 9

County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Anderson	769	852	\$ 705,191,345	\$ 866,113,242	-18.6%	\$ 467,704	\$ 44,786,782
Andrews	253	266	17,835,239	23,604,355	-24.4	32,660	8,523,815
Angelina	1,326	1,426	205,696,951	219,068,996	-6.1	1,112,632	108,492,838
Aransas	512	557	47,426,972	44,346,334	6.9	90,077	23,791,484
Archer	171	201	7,927,955	10,481,970	-24.4	20,341	2,741,745
Armstrong	47	53	1,626,812	1,258,817	29.2	5,454	498,215
Atascosa	518	590	87,284,546	47,811,523	82.6	109,509	24,627,021
Austin	641	677	62,451,494	60,687,406	2.9	334,296	27,944,627
Bailey	151	173	15,334,873	22,124,656	-30.7	48,917	4,360,980
Bandera	427	451	17,098,908	16,915,129	1.1	96,502	7,953,353
Bastrop	879	1,019	115,134,530	118,204,950	-2.6	373,405	41,399,130
Baylor	112	119	7,091,792	8,124,059	-12.7	39,440	2,340,844
Bee	413	466	43,016,554	40,928,664	5.1	74,603	24,293,946
Bell	3,042	3,290	878,417,781	883,360,078	-0.6	1,947,314	266,020,574
Bexar	20,725	23,566	4,413,578,205	4,034,148,022	9.4	35,820,088	2,121,822,819
Blanco	227	258	9,541,118	8,919,104	7.0	7,045	4,033,713
Borden	7	9	641,938	49,057	1208.6	6	36,521
Bosque	353	364	16,969,790	16,927,641	0.2	32,173	7,648,483
Bowie	1,450	1,536	266,476,322	267,640,450	-0.4	1,254,825	143,798,817
Brazoria	3,663	4,120	478,980,620	456,738,581	4.9	2,185,127	239,740,312
Brazos	2,110	2,347	416,731,200	397,190,373	4.9	1,381,268	229,183,151
Brewster	260	281	20,481,938	20,423,825	0.3	43,845	10,096,254
Briscoe	42	47	2,394,631	2,275,100	5.3	774	552,286
Brooks	124	128	13,188,344	12,573,235	4.9	46,046	7,348,788
Brown	714	750	93,844,049	93,469,649	0.4	390,792	49,134,675
Burleson	290	328	31,272,739	22,836,852	36.9	33,979	9,318,821
Burnet	784	845	99,221,137	78,671,783	26.1	295,191	44,437,777
Caldwell	482	541	51,142,323	47,718,416	7.2	88,122	18,203,353
Calhoun	388	431	35,259,732	35,601,108	-1.0	150,057	17,842,870
Callahan	287	320	9,516,940	8,728,909	9.0	24,039	4,473,989
Cameron	4,246	4,426	646,819,085	600,650,872	7.7	1,974,277	323,238,216
Camp	206	254	19,673,139	17,065,487	15.3	49,121	8,534,691
Carson	115	131	7,708,054	8,073,283	-4.5	18,675	1,938,611
Cass	526	587	58,477,457	96,314,468	-39.3	127,714	21,370,179
Castro	148	159	17,275,884	20,550,614	-15.9	17,920	3,980,028
Chambers	427	480	113,974,367	163,117,373	-30.1	47,033	15,271,066
Cherokee	781	842	90,963,579	85,561,764	6.3	149,419	32,753,223
Childress	148	157	17,301,980	17,738,125	-2.5	34,132	8,138,950
Clay	167	212	15,365,689	14,048,970	9.4	57,642	3,292,343
Cochran	62	69	5,580,425	9,489,489	-41.2	22,623	1,163,965
Coke	86	92	5,967,816	6,639,576	-10.1	39,612	1,274,986
Coleman	188	217	16,397,256	15,011,186	9.2	6,704	5,880,132
Collin	6,960	7,934	1,461,682,123	1,343,654,169	8.8	12,016,264	778,923,584
Collingsworth	54	63	2,983,381	3,157,415	-5.5	59,344	1,315,050
Colorado	466	508	59,302,030	61,192,892	-3.1	49,921	18,030,804
Comal	1,779	2,006	693,328,792	534,218,417	29.8	-684,815	94,447,579
Comanche	274	306	33,202,684	28,625,668	16.0	29,125	9,308,337
Concho	55	55	4,210,050	5,058,127	-16.8	1,180	1,303,725
Cooke	739	794	111,346,290	98,655,439	12.9	205,270	51,039,108
Coryell	639	682	83,032,460	76,629,639	8.4	239,963	39,687,988
Cottle	51	61	3,014,823	3,226,283	-6.6	1,307	685,405
Crane	69	80	4,941,625	6,785,770	-27.2	12,570	2,203,806

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

May 26, 1999

Page 10

County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Crockett	94	111	\$ 6,717,100	\$ 8,538,993	-21.3%	\$ 20,905	\$ 3,501,796
Crosby	111	129	15,993,725	16,582,325	-3.5	31,930	1,999,905
Culberson	85	78	11,550,868	9,809,561	17.8	97,671	3,760,147
Dallam	162	171	21,800,982	33,970,199	-35.8	42,240	7,619,238
Dallas	38,638	44,649	11,508,519,200	10,838,667,695	6.2	95,827,867	4,201,150,049
Dawson	261	304	30,898,513	47,431,825	-34.9	33,057	10,312,012
Deaf Smith	315	339	40,530,064	42,680,244	-5.0	92,233	11,361,343
Delta	89	97	4,405,326	4,794,503	-8.1	65,014	1,190,118
Denton	5,592	6,321	1,187,770,879	1,055,861,634	12.5	5,300,915	580,174,067
De Witt	403	453	31,976,915	32,984,712	-3.1	56,925	13,674,986
Dickens	55	64	2,932,949	3,024,680	-3.0	2,926	1,155,909
Dimmit	143	146	13,897,325	12,304,962	12.9	39,522	7,130,450
Donley	97	110	4,414,612	4,388,558	0.6	4,690	1,922,213
Duval	200	220	9,912,702	9,653,537	2.7	39,069	4,919,928
Eastland	402	456	38,312,437	46,361,163	-17.4	44,750	13,826,140
Ector	2,277	2,477	352,424,929	372,448,161	-5.4	1,145,815	171,663,283
Edwards	28	33	2,346,357	2,967,743	-20.9	2,835	690,849
Ellis	1,536	1,706	182,165,012	184,522,444	-1.3	719,248	86,359,339
El Paso	9,283	10,156	1,682,534,979	1,681,911,905	0.0	6,752,161	758,951,650
Erath	562	635	88,680,985	82,340,018	7.7	98,848	38,604,422
Falls	298	332	22,019,688	22,234,024	-1.0	25,630	8,661,028
Fannin	501	560	66,235,764	60,645,493	9.2	117,844	17,594,122
Fayette	682	715	77,113,602	72,639,816	6.2	183,628	24,289,488
Fisher	59	73	2,682,371	3,162,758	-15.2	5,314	1,240,685
Floyd	136	152	13,706,242	13,171,230	4.1	7,447	2,379,698
Foard	32	37	1,441,477	1,577,890	-8.6	415	497,985
Fort Bend	4,053	4,379	763,020,919	699,045,088	9.2	3,108,862	379,238,654
Franklin	171	189	13,879,553	13,815,176	0.5	32,332	5,923,169
Freestone	328	341	31,942,076	32,269,583	-1.0	40,948	9,674,360
Frio	194	217	16,827,856	17,905,624	-6.0	35,694	8,599,412
Gaines	239	259	24,511,617	25,565,476	-4.1	47,724	7,819,384
Galveston	4,093	4,559	490,898,343	477,033,966	2.9	14,262,921	278,394,019
Garza	236	256	6,843,955	7,877,973	-13.1	15,325	3,379,264
Gillespie	748	809	67,261,387	58,942,262	14.1	196,678	33,630,372
Glasscock	13	21	633,592	822,046	-22.9	155	226,745
Goliad	128	154	9,084,072	9,408,442	-3.4	3,939	2,906,614
Gonzales	342	354	32,224,512	29,661,722	8.6	139,202	13,501,098
Gray	488	534	61,609,191	72,085,528	-14.5	76,294	30,039,297
Grayson	2,200	2,446	297,591,963	313,625,271	-5.1	894,088	156,559,396
Gregg	2,733	3,064	464,909,804	466,239,756	-0.3	1,243,559	253,666,270
Grimes	415	470	91,937,690	91,140,516	0.9	1,950,304	18,384,381
Guadalupe	1,218	1,347	136,860,416	118,602,173	15.4	283,072	80,137,402
Hale	651	688	582,097,693	397,073,724	46.6	443,117	37,314,545
Hall	87	94	6,283,952	6,308,577	-0.4	2,393	1,863,475
Hamilton	197	199	13,966,524	13,728,225	1.7	8,578	5,249,892
Hansford	102	126	9,946,394	11,109,356	-10.5	8,216	3,497,763
Hardeman	88	109	5,109,144	5,193,696	-1.6	24,187	2,448,804
Hardin	838	963	89,724,465	87,964,668	2.0	226,069	33,022,012
Harris	54,420	61,709	12,489,646,175	13,067,391,686	-4.4	74,771,502	5,593,243,835
Harrison	891	1,004	112,770,892	119,448,780	-5.6	276,898	47,739,180
Hartley	44	52	3,365,859	2,927,098	15.0	10,599	826,649
Haskell	158	181	14,431,486	14,283,493	1.0	42,993	3,559,543

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

May 26, 1999

Page 11

County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Hays	1,863	2,032	\$ 244,414,464	\$ 222,725,380	9.7%	\$ 4,288,780	\$ 154,610,947
Hemphill	92	99	5,084,124	5,511,353	-7.8	19,804	2,350,954
Henderson	1,408	1,553	144,617,867	136,169,148	6.2	411,569	67,782,245
Hidalgo	6,592	7,233	1,186,916,529	1,110,956,245	6.8	4,050,940	560,891,729
Hill	705	768	93,951,905	85,117,426	10.4	288,110	49,318,077
Hockley	380	426	42,446,982	52,654,122	-19.4	96,289	17,677,756
Hood	931	1,096	84,635,625	76,495,672	10.6	163,438	44,586,180
Hopkins	594	679	106,890,039	117,664,208	-9.2	269,677	39,713,432
Houston	317	376	42,848,568	32,257,310	32.8	42,100	15,044,201
Howard	519	542	70,162,198	67,378,736	4.1	175,477	32,659,425
Hudspeth	59	65	3,189,167	2,611,187	22.1	928	881,701
Hunt	1,320	1,466	156,602,122	152,016,232	3.0	715,339	77,040,549
Hutchinson	456	520	45,249,481	47,535,360	-4.8	72,941	22,951,948
Irion	46	54	673,138	847,090	-20.5	2,751	393,478
Jack	144	160	7,274,274	7,344,348	-1.0	9,002	3,534,760
Jackson	268	287	32,267,784	184,082,196	-82.5	67,900	11,067,445
Jasper	636	685	84,303,970	87,428,365	-3.6	237,717	38,623,298
Jeff Davis	69	70	2,245,542	2,095,679	7.2	5,613	1,166,123
Jefferson	4,364	4,926	717,556,844	683,475,383	5.0	2,659,928	416,588,035
Jim Hogg	96	102	11,632,702	12,484,081	-6.8	12,681	4,267,228
Jim Wells	655	682	67,966,601	66,557,309	2.1	127,062	37,361,714
Johnson	1,740	2,029	217,223,955	204,154,024	6.4	722,987	108,278,341
Jones	267	300	33,653,905	36,687,159	-8.3	65,974	17,824,581
Karnes	206	209	18,708,953	19,427,134	-3.7	40,990	8,146,926
Kaufman	1,421	1,564	181,284,104	180,957,368	0.2	516,307	73,059,042
Kendall	759	841	105,599,144	96,709,702	9.2	103,645	25,683,294
Kenedy	6	6	26,065	22,326	16.7	0	22,565
Kent	22	19	3,528,615	3,274,573	7.8	0	156,883
Kerr	906	1,050	134,279,252	133,674,545	0.5	541,899	64,838,351
Kimble	115	123	12,709,857	11,995,463	6.0	14,640	5,237,557
King	15	18	370,665	450,936	-17.8	72	174,068
Kinney	57	60	2,573,770	2,622,636	-1.9	11,402	1,036,841
Kleberg	440	474	59,169,426	57,205,605	3.4	198,275	34,432,360
Knox	98	114	4,280,861	8,486,347	-49.6	2,550	1,446,857
Lamar	854	886	142,471,866	138,041,001	3.2	503,963	68,768,970
Lamb	272	302	18,165,554	34,402,644	-47.2	191,313	6,897,947
Lampasas	303	336	23,267,595	25,813,503	-9.9	30,481	9,728,621
La Salle	115	118	6,529,948	6,644,010	-1.7	13,879	2,976,807
Lavaca	430	456	41,515,282	41,915,172	-1.0	125,073	15,055,477
Lee	318	330	36,718,758	36,253,453	1.3	43,760	12,372,602
Leon	328	346	21,358,005	22,695,201	-5.9	46,479	8,300,338
Liberty	985	1,051	279,282,975	127,032,067	119.9	494,801	53,799,802
Limestone	409	429	37,774,232	38,363,820	-1.5	127,191	17,885,923
Lipscomb	58	65	2,504,471	3,118,281	-19.7	3,938	798,248
Live Oak	233	260	20,514,123	22,570,015	-9.1	41,230	6,445,908
Llano	401	449	22,997,145	25,136,150	-8.5	18,513	10,676,252
Loving	*	4	*	8,834	*	*	*
Lubbock	4,608	5,041	919,589,852	868,991,070	5.8	3,873,956	405,841,694
Lynn	105	102	10,207,028	11,683,805	-12.6	5,936	1,444,704
Madison	156	176	18,663,477	18,530,102	0.7	66,386	8,081,155
Marion	269	283	12,958,675	11,598,469	11.7	28,854	5,577,078
Martin	80	95	8,059,765	9,928,800	-18.8	1,799	1,429,667

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

May 26, 1999

Page 12

County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Mason	110	116	\$ 6,180,677	\$ 6,135,716	0.7%	\$ 4,793	\$ 1,934,785
Matagorda	625	705	65,179,039	65,217,922	-0.1	185,423	33,875,793
Maverick	579	581	90,636,380	78,416,228	15.6	176,858	49,151,451
McCulloch	171	194	20,087,256	16,508,162	21.7	35,440	10,038,130
McLennan	3,865	4,174	599,801,527	599,535,083	0.0	1,975,118	294,440,793
McMullen	22	17	634,124	620,498	2.2	4,518	299,965
Medina	612	662	67,815,090	62,871,615	7.9	306,363	19,670,371
Menard	58	69	3,011,573	2,512,325	19.9	764	1,199,495
Midland	2,398	2,569	370,852,079	415,083,960	-10.7	1,544,761	210,443,499
Milam	426	470	35,491,795	33,360,885	6.4	62,667	14,698,177
Mills	108	109	9,923,945	7,203,801	37.8	8,506	2,319,135
Mitchell	179	196	10,752,084	11,281,463	-4.7	20,445	5,457,356
Montague	502	528	34,196,585	38,947,810	-12.2	130,972	13,809,657
Montgomery	4,003	4,435	866,333,287	764,472,567	13.3	3,746,221	461,742,787
Moore	300	325	38,127,566	34,545,606	10.4	242,355	17,721,345
Morris	218	246	12,885,230	13,438,811	-4.1	16,385	5,802,491
Motley	47	58	1,550,012	1,609,868	-3.7	4,072	605,007
Nacogdoches	993	1,113	143,010,310	140,535,108	1.8	968,845	71,354,910
Navarro	814	904	118,226,639	120,761,036	-2.1	169,899	45,877,680
Newton	175	198	-13,415,547	18,482,633	-172.6	16,882	4,224,624
Nolan	344	370	44,865,155	41,376,613	8.4	163,871	17,768,338
Nueces	5,350	5,911	987,724,456	999,213,598	-1.1	3,023,912	482,369,021
Ochiltree	172	190	18,118,389	20,226,426	-10.4	70,642	9,110,455
Oldham	38	43	2,021,316	2,203,880	-8.3	2,026	808,499
Orange	1,416	1,657	180,367,751	155,080,836	16.3	347,244	82,651,866
Palo Pinto	559	605	61,181,570	68,521,755	-10.7	128,824	30,136,307
Panola	350	400	32,296,059	34,735,255	-7.0	126,326	16,052,095
Parker	1,435	1,639	217,044,572	196,383,697	10.5	588,412	69,790,588
Parmer	144	145	21,888,522	18,630,693	17.5	23,561	2,435,867
Pecos	251	262	25,342,787	26,483,523	-4.3	39,910	13,610,399
Polk	736	805	83,618,787	81,092,795	3.1	216,804	38,745,441
Potter	2,517	2,747	534,832,167	495,004,834	8.0	3,036,583	291,980,940
Presidio	157	160	8,058,174	7,700,013	4.7	12,541	3,842,290
Rains	161	171	12,940,568	12,687,465	2.0	81,379	5,963,879
Randall	1,555	1,739	193,531,298	210,532,995	-8.1	428,704	69,095,064
Reagan	62	65	6,787,218	6,594,457	2.9	13,220	2,434,214
Real	87	87	2,171,835	2,355,386	-7.8	1,352	1,014,591
Red River	222	241	14,496,838	20,413,444	-29.0	23,687	6,808,261
Reeves	219	227	20,735,109	20,748,401	-0.1	78,382	9,687,395
Refugio	167	175	12,024,103	11,967,790	0.5	12,584	5,653,920
Roberts	21	21	566,844	664,282	-14.7	575	208,197
Robertson	263	309	18,977,740	15,220,522	24.7	573,492	6,740,572
Rockwall	790	863	113,986,338	90,769,808	25.6	710,134	64,080,167
Runnels	226	245	29,993,864	30,489,836	-1.6	65,178	7,319,178
Rusk	719	796	72,464,641	68,888,589	5.2	270,565	27,454,039
Sabine	225	235	10,970,128	10,947,652	0.2	21,623	5,046,602
San Augustine	117	152	8,999,174	12,710,202	-29.2	19,791	3,663,626
San Jacinto	248	278	14,030,105	13,606,298	3.1	7,766	4,808,520
San Patricio	940	1,015	102,164,152	104,516,758	-2.3	271,940	42,845,299
San Saba	132	142	8,234,538	7,839,956	5.0	8,126	3,454,542
Schleicher	50	51	2,379,448	2,374,741	0.2	2,889	1,085,555
Scurry	313	331	55,205,803	59,779,765	-7.7	151,085	15,367,280

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

May 26, 1999

Page 13

County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Shackelford	100	106	\$ 3,663,544	\$ 3,660,934	0.1%	\$ 5,801	\$ 1,690,060
Shelby	397	432	45,874,470	43,675,975	5.0	157,797	19,059,512
Sherman	50	57	2,815,350	3,143,123	-10.4	59,913	912,475
Smith	4,055	4,523	655,159,042	637,797,069	2.7	3,469,103	313,190,117
Somervell	154	154	8,666,048	8,058,717	7.5	10,180	4,251,555
Starr	485	558	71,086,891	73,645,538	-3.5	115,234	30,514,920
Stephens	221	243	19,970,720	19,769,133	1.0	31,964	8,323,430
Sterling	33	38	1,544,345	1,710,498	-9.7	26,698	870,883
Stonewall	49	53	2,383,500	2,273,385	4.8	865	901,475
Sutton	106	110	6,701,904	7,287,424	-8.0	31,398	3,614,698
Swisher	153	168	13,796,673	16,732,633	-17.5	11,034	3,487,085
Tarrant	23,433	26,644	4,868,892,171	4,927,883,832	-1.2	32,458,926	2,480,981,432
Taylor	2,557	2,793	410,163,281	400,265,991	2.5	2,018,711	195,964,060
Terrell	36	41	750,238	985,141	-23.8	46	422,749
Terry	212	237	24,845,593	25,729,911	-3.4	51,219	8,797,589
Throckmorton	54	57	1,278,460	1,490,925	-14.3	5,960	662,305
Titus	492	502	90,771,278	92,658,250	-2.0	215,504	39,339,527
Tom Green	2,099	2,194	277,047,687	263,729,505	5.0	848,172	152,375,387
Travis	14,767	16,693	3,166,680,470	3,094,001,069	2.3	49,128,410	1,623,805,961
Trinity	248	264	20,978,188	21,315,747	-1.6	24,586	7,766,712
Tyler	313	329	25,865,232	23,313,662	10.9	43,064	11,002,925
Upshur	547	628	48,612,684	47,570,887	2.2	151,406	19,702,635
Upton	75	87	3,227,362	3,880,364	-16.8	5,790	1,839,750
Uvalde	445	484	57,893,367	54,448,032	6.3	88,860	29,051,873
Val Verde	581	665	90,974,808	82,279,541	10.6	273,658	48,004,712
Van Zandt	1,669	1,944	71,919,192	70,378,015	2.2	612,201	33,332,845
Victoria	1,657	1,895	289,845,683	271,737,804	6.7	1,160,547	150,604,570
Walker	744	824	123,022,536	122,851,465	0.1	429,483	51,919,038
Waller	436	503	125,839,173	109,231,267	15.2	258,949	18,227,931
Ward	199	226	18,911,340	16,809,060	12.5	22,824	6,950,133
Washington	681	735	76,794,334	73,895,861	3.9	289,408	39,765,919
Webb	2,676	2,706	554,206,601	522,782,967	6.0	2,350,539	253,332,501
Wharton	825	891	93,713,592	112,604,792	-16.8	281,136	36,816,480
Wheeler	138	150	8,796,622	10,239,521	-14.1	7,521	3,080,073
Wichita	2,455	2,775	341,985,537	367,718,529	-7.0	1,976,797	189,581,330
Wilbarger	288	329	27,199,411	27,277,466	-0.3	38,011	11,471,827
Willacy	202	235	16,424,029	16,236,586	1.2	29,228	8,118,025
Williamson	3,377	3,688	739,484,137	699,055,690	5.8	6,927,937	309,223,213
Wilson	363	413	26,338,618	27,204,490	-3.2	24,115	11,148,048
Winkler	135	147	8,944,373	10,001,818	-10.6	14,990	4,688,534
Wise	674	754	92,515,081	84,983,646	8.9	768,674	39,893,868
Wood	924	1,032	59,823,406	60,854,346	-1.7	501,713	30,438,023
Yoakum	139	150	18,248,593	13,833,058	31.9	33,814	3,579,956
Young	497	542	35,134,318	36,148,505	-2.8	64,715	17,664,231
Zapata	179	173	10,677,658	10,281,153	3.9	42,911	5,317,602
Zavala	108	122	6,682,188	6,730,670	-0.7	11,684	2,950,020
In-State Total	340,181	380,571	\$ 66,514,058,542	\$ 65,067,821,690	2.2%	\$ 416,666,030	\$29,320,979,649

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

May 26, 1999

Page 14

State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Alabama	46	58	\$ 9,060,269	\$ 10,214,785	-11.3%	\$ 83,291	\$ 3,149,044
Alaska	*	*	*	*	*	*	*
Arizona	106	144	68,717,638	136,214,123	-49.6	39,830	39,144,678
Arkansas	163	195	25,173,112	22,359,131	12.6	5,410,927	10,989,984
California	564	684	927,319,806	1,020,543,495	-9.1	1,928,636	133,885,787
Colorado	183	248	85,030,662	113,177,069	-24.9	61,169	12,025,905
Connecticut	62	71	53,504,313	69,321,915	-22.8	463,523	8,742,953
Delaware	5	5	598,148	463,599	29.0	0	62,511
Florida	202	249	123,258,832	187,529,802	-34.3	296,968	38,809,872
Georgia	144	176	117,408,480	107,675,867	9.0	639,527	28,052,383
Hawaii	*	4	*	7,983	*	*	*
Idaho	17	20	71,585,020	59,117,957	21.1	80,685	2,850,560
Illinois	215	249	195,560,585	169,100,023	15.6	658,042	65,585,902
Indiana	54	64	50,443,938	72,106,371	-30.0	28,751	32,392,649
Iowa	61	60	49,901,561	32,100,913	55.5	11,497	8,038,609
Kansas	121	134	13,724,667	9,186,230	49.4	61,279	5,464,571
Kentucky	43	47	46,263,041	37,263,681	24.2	511,861	11,322,030
Louisiana	345	397	63,598,941	68,085,569	-6.6	10,384	8,655,275
Maine	6	6	10,051,855	10,180,748	-1.3	18,195	1,541,774
Maryland	54	60	23,112,675	30,098,548	-23.2	24,679	3,220,038
Massachusetts	129	159	315,089,429	332,558,966	-5.3	1,417,694	50,061,935
Michigan	78	92	35,450,144	35,953,194	-1.4	9,937	14,505,506
Minnesota	135	144	93,199,177	289,831,583	-67.8	585,619	53,558,316
Mississippi	39	44	1,239,596	4,801,475	-74.2	10,382	1,028,372
Missouri	161	201	76,597,379	51,694,797	48.2	196,955	53,971,519
Montana	14	16	788,884	594,705	32.7	6	759,208
Nebraska	45	42	11,799,754	10,881,659	8.4	71,183	9,585,879
Nevada	23	28	753,649	1,180,633	-36.2	1	631,124
New Hampshire	16	17	2,654,311	4,789,157	-44.6	0	1,393,416
New Jersey	141	167	240,432,299	290,110,054	-17.1	680,105	22,960,761
New Mexico	257	353	18,378,745	7,848,345	134.2	10,119	2,008,710
New York	197	226	267,198,126	368,441,028	-27.5	663,237	106,278,483
North Carolina	101	126	120,682,564	94,278,264	28.0	851,871	14,188,871
North Dakota	7	9	629,597	583,452	7.9	0	485,434
Ohio	151	163	199,424,161	147,231,674	35.4	5,722,759	50,234,766
Oklahoma	447	539	419,505,458	291,641,277	43.8	30,917,573	51,931,097
Oregon	40	62	16,689,163	23,074,597	-27.7	17	7,177,970
Pennsylvania	115	120	314,226,874	210,119,320	49.5	12,455,051	62,023,333
Rhode Island	7	7	6,426,642	7,020,200	-8.5	0	296,527
South Carolina	14	26	7,991,172	9,574,993	-16.5	5,000	773,612
South Dakota	12	14	88,103,307	83,203,826	5.9	0	41,473,877
Tennessee	108	135	82,157,901	69,892,040	17.5	1,767,171	14,428,040
Utah	57	57	17,386,691	83,148,170	-79.1	5,087,099	14,156,569
Vermont	4	8	4,513,361	3,484,400	29.5	18,955	1,537,433
Virginia	75	89	62,144,155	37,495,046	65.7	996,345	40,249,463
Washington	65	78	66,037,104	56,220,696	17.5	50,557	16,174,730
Washington, DC	9	9	3,040,653	1,369,581	122.0	2,191,873	2,455,197
West Virginia	4	5	750,856	629,122	19.3	6	353,608
Wisconsin	75	77	64,422,852	50,277,948	28.1	27,095	12,276,279
Wyoming	5	4	453,095	10,565,738	-95.7	0	351,342
Canada	4	*	1,599,794	*	*	0	456,869
Mexico	*	*	*	*	*	*	*

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

May 26, 1999

Page 15

State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1998 4th Qtr	1997 4th Qtr	1998 4th Qtr	1997 4th Qtr			
Other	30 -----	42 -----	\$ 4,489,462 -----	\$ 12,186,711 -----	-63.2%	\$ 4,573,042 -----	\$ 7,453,267 -----
Out-of-State Total	4,959 =====	5,935 =====	\$ 4,478,643,587 =====	\$ 4,745,984,071 =====	-5.6%	\$ 78,638,896 =====	\$ 1,069,176,050 =====
Total	345,140	386,506	\$ 70,992,702,129	\$ 69,813,805,761	1.7%	\$ 495,304,926	\$30,390,155,699

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





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

May 26, 1999

Page 17

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	14,937	16,315	\$ 1,010,342,525	\$ 1,009,006,209	0.1%	\$ 6,891,935	\$ 276,858,476
Mining	2,552	2,826	2,616,495,379	4,197,042,292	-37.7	291,091,720	407,189,375
Construction	34,145	36,976	11,777,074,132	12,487,185,626	-5.7	256,776,974	1,609,047,626
Manufacturing	35,745	38,752	48,087,113,298	52,723,182,641	-8.8	1,265,873,981	4,174,856,225
Transportation/Utilities	9,187	9,588	18,646,180,628	16,598,348,717	12.3	707,962,433	5,952,076,607
<b>Wholesale Trade</b>							
Durable Goods	29,477	32,612	33,337,558,904	34,824,202,616	-4.3	297,991,447	3,181,864,415
Nondurable Goods	14,301	16,025	30,967,542,041	37,435,641,892	-17.3	403,009,957	1,489,108,606
<b>Total Wholesale Trade</b>	<b>43,778</b>	<b>48,637</b>	<b>64,305,100,945</b>	<b>72,259,844,508</b>	<b>-11.0</b>	<b>701,001,404</b>	<b>4,670,973,021</b>
<b>Retail Trade</b>							
Building Materials	12,700	13,901	4,039,822,762	3,821,200,463	5.7	34,539,764	2,264,176,342
General Merchandise	7,818	8,158	10,562,013,856	9,776,780,942	8.0	51,373,826	6,929,702,687
Food Stores	26,112	27,060	9,541,074,926	9,156,664,618	4.2	36,765,956	3,036,123,515
Automotive	22,502	24,837	13,795,352,812	13,350,866,017	3.3	51,099,487	1,537,950,356
Clothing	25,091	29,807	3,270,261,827	3,021,301,868	8.2	24,264,760	2,541,896,839
Home Furnishings	31,916	35,728	7,615,911,740	7,990,583,539	-4.7	86,673,072	3,547,305,641
Restaurants	51,299	52,950	5,643,455,152	5,234,632,929	7.8	66,790,083	4,589,604,556
Drug Stores	4,240	4,560	2,464,365,589	2,121,523,356	16.2	9,602,105	662,588,954
Liquor Stores	2,830	2,895	517,383,558	495,788,226	4.4	845,360	407,021,326
Miscellaneous Retail	160,632	186,610	13,543,059,907	14,844,463,803	-8.8	133,350,513	4,873,785,483
<b>Total Retail Trade</b>	<b>345,140</b>	<b>386,506</b>	<b>70,992,702,129</b>	<b>69,813,805,761</b>	<b>1.7</b>	<b>495,304,926</b>	<b>30,390,155,699</b>
Financial Services	5,835	6,105	1,050,962,326	1,016,633,771	3.4	49,330,980	235,923,397
Services	171,449	187,970	24,542,999,557	22,661,460,504	8.3	357,005,274	6,526,069,214
Public Administration	513	532	259,796,088	257,036,031	1.1	1,205,692	111,141,092
Nonclassifiable	356	393	162,197,792	160,201,980	1.2	511,725	17,713,278
Other	2,039	3,668	3,991,680,555	2,091,357,895	90.9	150,743,886	338,925,594
<b>Total</b>	<b>665,676</b>	<b>738,268</b>	<b>\$247,442,645,354</b>	<b>\$255,275,105,935</b>	<b>-3.1%</b>	<b>\$4,283,700,930</b>	<b>\$54,710,929,604</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

May 26, 1999

Page 18

MSA	Reporting	Outlets	Gross Sales		Percent	Use Tax	Amount Subject
	1998	1997	1998	1997			
	4th Qtr	4th Qtr	4th Qtr	4th Qtr	Change	Purchases	to State Sales & Use Tax
Abilene	4,770	5,155	\$ 893,679,879	\$ 967,169,140	-7.6%	\$ 6,329,487	\$ 287,329,571
Amarillo	7,443	8,116	1,719,514,266	1,958,566,636	-12.2	10,036,314	525,482,876
Austin-San Marcos	42,444	46,687	10,326,553,487	9,810,954,158	5.3	164,664,994	3,372,456,284
Beaumont-Port Arthur-Orange	11,846	13,156	3,053,782,312	3,363,655,897	-9.2	23,268,324	739,107,084
Brazoria PMSA	6,692	7,407	1,342,038,020	1,413,527,153	-5.1	9,162,495	317,401,304
Brownsville-Harlingen-San Benito	7,195	7,561	1,331,126,310	1,284,288,426	3.6	6,537,024	439,074,441
Bryan-College Station	3,997	4,539	789,791,715	782,500,778	0.9	4,819,651	305,858,744
Corpus Christi	12,208	13,293	2,713,378,451	3,346,875,585	-18.9	16,177,405	807,294,534
Dallas PMSA	116,855	132,368	49,997,857,870	49,730,023,605	0.5	920,038,518	12,436,361,824
El Paso	15,731	17,139	6,546,993,586	6,115,041,563	7.1	36,120,235	1,064,809,939
Fort Worth-Arlington PMSA	55,346	63,216	16,245,531,359	16,605,745,479	-2.2	259,354,196	4,189,879,950
Galveston-Texas City PMSA	7,134	7,897	2,529,711,803	2,199,862,876	15.0	19,491,242	375,356,613
Houston PMSA	129,471	144,221	55,947,089,631	62,669,679,962	-10.7	1,137,740,125	11,448,432,899
Killeen-Temple	6,531	6,952	2,059,817,417	1,947,507,723	5.8	7,925,649	429,226,765
Laredo	4,355	4,483	1,201,283,927	1,211,976,775	-0.9	7,201,700	319,426,089
Longview-Marshall	7,834	8,638	1,859,919,358	1,936,224,399	-3.9	17,545,327	487,274,752
Lubbock	8,523	9,361	2,373,994,147	2,297,382,496	3.3	8,761,998	565,421,830
McAllen-Edinburg-Mission	10,824	11,916	2,671,953,321	2,704,332,476	-1.2	10,172,958	698,940,855
Odessa-Midland	9,722	10,437	1,951,277,928	2,312,433,576	-15.6	23,806,810	605,527,182
San Angelo	3,855	4,063	606,610,089	606,537,598	0.0	5,081,679	205,328,743
San Antonio	45,041	50,154	17,042,079,685	16,468,160,064	3.5	244,176,441	3,629,241,475
Sherman-Denison	4,157	4,483	652,450,986	708,512,533	-7.9	4,114,007	207,286,512
Texarkana	2,544	2,692	629,541,313	689,816,241	-8.7	3,413,040	185,664,158
Tyler	6,840	7,559	1,243,697,350	1,256,871,825	-1.0	15,549,676	444,815,741
Victoria	3,037	3,398	672,368,127	665,621,421	1.0	3,165,992	209,321,299
Waco	7,003	7,578	2,019,111,383	1,969,999,694	2.5	7,662,483	415,675,726
Wichita Falls	4,805	5,441	1,012,268,191	972,159,403	4.1	5,916,947	254,995,083
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MSA Total	546,203	607,910	189,433,421,911	195,995,427,482	-3.3	2,978,234,717	44,966,992,273
Texas Non-MSA Areas	102,666	112,250	17,234,271,208	18,698,259,734	-7.8	133,375,770	3,650,046,702
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Texas Total	648,869	720,160	206,667,693,119	214,693,687,216	-3.7	3,111,610,487	48,617,038,975
Out-of-State Taxpayers	16,807	18,108	40,774,952,235	40,581,418,719	0.5	1,172,090,443	6,093,890,629
=====	=====	=====	=====	=====	=====	=====	=====
Total	665,676	738,268	\$247,442,645,354	\$255,275,105,935	-3.1%	\$4,283,700,930	\$54,710,929,604

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

May 26, 1999

Page 19

MSA	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	2,557	2,793	\$ 410,163,281	\$ 400,265,991	2.5%	\$ 2,018,711	\$ 195,964,060
Amarillo	4,072	4,486	728,363,465	705,537,829	3.2	3,465,287	361,076,004
Austin-San Marcos	21,368	23,973	4,316,855,924	4,181,705,505	3.2	60,806,654	2,147,242,604
Beaumont-Port Arthur-Orange	6,618	7,546	987,649,060	926,520,887	6.6	3,233,241	532,261,913
Brazoria PMSA	3,663	4,120	478,980,620	456,738,581	4.9	2,185,127	239,740,312
Brownsville-Harlingen-San Benito	4,246	4,426	646,819,085	600,650,872	7.7	1,974,277	323,238,216
Bryan-College Station	2,110	2,347	416,731,200	397,190,373	4.9	1,381,268	229,183,151
Corpus Christi	6,290	6,926	1,089,888,608	1,103,730,356	-1.3	3,295,852	525,214,320
Dallas PMSA	57,665	66,056	14,936,627,645	13,982,618,498	6.8	116,217,643	5,928,569,042
El Paso	9,283	10,156	1,682,534,979	1,681,911,905	0.0	6,752,161	758,951,650
Fort Worth-Arlington PMSA	27,539	31,408	5,387,796,323	5,404,917,225	-0.3	33,933,763	2,703,636,541
Galveston-Texas City PMSA	4,093	4,559	490,898,343	477,033,966	2.9	14,262,921	278,394,019
Houston PMSA	64,324	72,557	14,638,096,896	14,930,290,048	-2.0	82,427,368	6,521,524,075
Killeen-Temple	3,681	3,972	961,450,241	959,989,717	0.2	2,187,277	305,708,562
Laredo	2,676	2,706	554,206,601	522,782,967	6.0	2,350,539	253,332,501
Longview-Marshall	4,171	4,696	626,293,380	633,259,423	-1.1	1,671,863	321,108,085
Lubbock	4,608	5,041	919,589,852	868,991,070	5.8	3,873,956	405,841,694
McAllen-Edinburg-Mission	6,592	7,233	1,186,916,529	1,110,956,245	6.8	4,050,940	560,891,729
Odessa-Midland	4,675	5,046	723,277,008	787,532,121	-8.2	2,690,576	382,106,782
San Angelo	2,099	2,194	277,047,687	263,729,505	5.0	848,172	152,375,387
San Antonio	24,085	27,332	5,270,106,031	4,714,173,102	11.8	35,442,460	2,307,555,848
Sherman-Denison	2,200	2,446	297,591,963	313,625,271	-5.1	894,088	156,559,396
Texarkana	1,450	1,536	266,476,322	267,640,450	-0.4	1,254,825	143,798,817
Tyler	4,055	4,523	655,159,042	637,797,069	2.7	3,469,103	313,190,117
Victoria	1,657	1,895	289,845,683	271,737,804	6.7	1,160,547	150,604,570
Waco	3,865	4,174	599,801,527	599,535,083	0.0	1,975,118	294,440,793
Wichita Falls	2,626	2,976	349,913,492	378,200,499	-7.5	1,997,138	192,323,075
MSA Total	282,268	317,123	59,189,080,787	57,579,062,362	2.8	395,820,875	26,684,833,263
Texas Non-MSA Areas	57,913	63,448	7,324,977,755	7,488,759,328	-2.2	20,845,155	2,636,146,386
Texas Total	340,181	380,571	66,514,058,542	65,067,821,690	2.2	416,666,030	29,320,979,649
Out-of-State Taxpayers	4,959	5,935	4,478,643,587	4,745,984,071	-5.6	78,638,896	1,069,176,050
Total	345,140	386,506	\$ 70,992,702,129	\$ 69,813,805,761	1.7%	\$ 495,304,926	\$30,390,155,699



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

May 26, 1999

Page 21

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	113	114	\$ 2,802,741	\$ 2,723,608	2.9%	\$ 5,127	\$ 1,286,700
Mining	57	62	4,199,670	11,917,793	-64.8	462,321	1,252,648
Construction	275	298	63,946,700	60,817,280	5.1	344,893	7,233,233
Manufacturing	163	168	54,926,440	71,675,272	-23.4	1,301,924	6,177,555
Transportation/Utilities	70	68	113,077,735	113,624,996	-0.5	405,290	24,270,412
Wholesale Trade							
Durable Goods	200	207	46,485,200	55,511,314	-16.3	85,265	12,418,272
Nondurable Goods	83	87	57,831,502	66,813,799	-13.4	12,060	9,679,327
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Total Wholesale Trade	283	294	104,316,702	122,325,113	-14.7	97,325	22,097,599
Retail Trade							
Building Materials	74	82	29,482,134	23,273,264	26.7	64,184	17,143,947
General Merchandise	36	35	62,754,193	59,652,327	5.2	261,590	53,754,346
Food Stores	199	202	67,271,751	61,195,813	9.9	159,481	23,176,442
Automotive	179	177	95,806,360	115,658,773	-17.2	30,485	9,988,334
Clothing	176	191	14,814,560	13,039,165	13.6	277,727	12,954,281
Home Furnishings	212	231	22,556,577	20,675,303	9.1	97,274	14,044,141
Restaurants	347	351	41,287,716	38,836,715	6.3	136,243	31,234,185
Drug Stores	31	31	11,980,853	11,217,806	6.8	5,954	3,137,070
Liquor Stores	22	22	3,482,168	3,606,430	-3.4	404	3,029,887
Miscellaneous Retail	1,281	1,471	60,726,969	53,110,395	14.3	985,369	27,501,427
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Total Retail Trade	2,557	2,793	410,163,281	400,265,991	2.5	2,018,711	195,964,060
Financial Services	44	42	1,764,284	660,139	167.3	34,236	519,617
Services	1,200	1,304	136,615,473	181,361,616	-24.7	1,586,043	26,745,926
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	5	*	79,001	*	*	*
Other	*	5	*	0	*	*	*
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Total	4,770	5,155	\$ 893,679,879	\$ 967,169,140	-7.6%	\$ 6,329,487	\$ 287,329,571
=====	=====	=====	=====	=====	=====	=====	=====

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

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

May 26, 1999

Page 22

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	213	236	\$ 6,810,124	\$ 8,430,726	-19.2%	\$ 23,759	\$ 2,034,148
Mining	8	7	1,031,525	621,457	66.0	0	304,331
Construction	470	515	133,515,880	133,195,371	0.2	866,161	13,936,907
Manufacturing	239	263	125,067,322	144,507,824	-13.5	1,177,247	13,226,171
Transportation/Utilities	76	77	176,153,098	167,925,829	4.9	559,709	41,763,905
Wholesale Trade							
Durable Goods	248	261	86,843,258	389,654,095	-77.7	248,887	19,971,303
Nondurable Goods	130	139	310,930,241	257,706,389	20.7	734,897	18,257,413
Total Wholesale Trade	378	400	397,773,499	647,360,484	-38.6	983,784	38,228,716
Retail Trade							
Building Materials	142	146	43,677,178	36,972,199	18.1	303,213	25,968,945
General Merchandise	44	43	110,070,926	108,109,766	1.8	388,750	91,458,250
Food Stores	267	292	80,991,344	85,797,599	-5.6	127,409	29,841,544
Automotive	316	340	207,546,257	219,429,601	-5.4	146,464	20,433,918
Clothing	260	279	36,388,840	36,064,263	0.9	135,728	34,615,337
Home Furnishings	361	392	51,544,610	51,433,662	0.2	1,113,981	39,523,966
Restaurants	622	636	60,874,136	55,079,388	10.5	676,095	54,623,780
Drug Stores	52	55	35,477,120	31,656,398	12.1	21,782	8,978,860
Liquor Stores	45	48	5,998,243	6,319,525	-5.1	287	5,163,686
Miscellaneous Retail	1,963	2,255	95,794,811	74,675,428	28.3	551,578	50,467,718
Total Retail Trade	4,072	4,486	728,363,465	705,537,829	3.2	3,465,287	361,076,004
Financial Services	82	78	6,263,090	8,785,782	-28.7	604,688	1,532,004
Services	1,899	2,045	142,358,768	140,246,324	1.5	2,355,679	51,203,195
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	5	*	0	*	*	*
<b>Total</b>	<b>7,443</b>	<b>8,116</b>	<b>\$ 1,719,514,266</b>	<b>\$ 1,958,566,636</b>	<b>-12.2%</b>	<b>\$ 10,036,314</b>	<b>\$ 525,482,876</b>

\* - 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

May 26, 1999

Page 23

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,157	1,223	\$ 66,522,012	\$ 59,437,077	11.9%	\$ 608,176	\$ 28,428,703
Mining	45	44	18,408,560	19,291,718	-4.6	69,569	3,699,229
Construction	2,319	2,503	804,047,059	766,663,401	4.9	14,860,386	97,650,299
Manufacturing	1,964	2,116	1,611,617,923	1,488,086,753	8.3	45,644,055	132,746,330
Transportation/Utilities	522	549	351,167,446	310,040,334	13.3	6,985,703	194,566,727
<b>Wholesale Trade</b>							
Durable Goods	1,380	1,527	1,127,659,957	1,005,488,306	12.2	8,433,290	274,644,939
Nondurable Goods	736	819	462,918,815	475,712,311	-2.7	820,998	59,542,282
Total Wholesale Trade	2,116	2,346	1,590,578,772	1,481,200,617	7.4	9,254,288	334,187,221
<b>Retail Trade</b>							
Building Materials	617	697	238,853,985	219,778,181	8.7	2,895,860	176,435,222
General Merchandise	453	384	446,828,713	415,433,971	7.6	1,363,235	387,742,839
Food Stores	1,214	1,249	630,665,819	574,231,334	9.8	3,823,051	240,928,013
Automotive	1,057	1,140	819,800,891	960,697,603	-14.7	588,744	90,345,168
Clothing	1,482	1,691	216,932,978	201,577,439	7.6	2,153,479	205,688,899
Home Furnishings	2,614	2,979	661,021,333	703,838,933	-6.1	17,789,860	276,839,167
Restaurants	3,163	3,213	404,305,559	368,983,138	9.6	4,220,183	337,286,460
Drug Stores	239	232	123,335,572	106,674,777	15.6	357,608	44,184,795
Liquor Stores	130	133	29,703,593	27,064,504	9.8	23,705	21,705,815
Miscellaneous Retail	10,399	12,255	745,407,481	603,425,625	23.5	27,590,929	366,086,226
Total Retail Trade	21,368	23,973	4,316,855,924	4,181,705,505	3.2	60,806,654	2,147,242,604
Financial Services	299	316	24,038,213	20,041,176	19.9	2,962,383	10,237,566
Services	12,524	13,360	1,477,436,504	1,432,646,805	3.1	23,330,580	417,134,786
Public Administration	47	43	47,095,048	32,660,274	44.2	132,655	5,917,898
Nonclassifiable	27	31	14,318,207	13,291,674	7.7	10,545	603,259
Other	56	183	4,467,819	5,888,824	-24.1	0	41,662
<b>Total</b>	<b>42,444</b>	<b>46,687</b>	<b>\$10,326,553,487</b>	<b>\$ 9,810,954,158</b>	<b>5.3%</b>	<b>\$ 164,664,994</b>	<b>\$ 3,372,456,284</b>

\* - 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

May 26, 1999

Page 24

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	283	314	\$ 10,281,071	\$ 8,793,219	16.9%	\$ 87,066	\$ 2,928,275
Mining	39	41	9,758,727	10,750,396	-9.2	119,540	2,565,428
Construction	747	770	252,578,713	208,291,640	21.3	3,385,348	18,551,228
Manufacturing	575	591	1,015,111,676	1,399,493,938	-27.5	12,001,386	27,607,623
Transportation/Utilities	164	162	220,249,928	221,757,369	-0.7	866,152	39,052,405
<b>Wholesale Trade</b>							
Durable Goods	453	469	173,741,712	170,603,923	1.8	399,623	29,919,508
Nondurable Goods	208	236	169,552,221	162,911,960	4.1	381,570	13,770,016
<b>Total Wholesale Trade</b>	<b>661</b>	<b>705</b>	<b>343,293,933</b>	<b>333,515,883</b>	<b>2.9</b>	<b>781,193</b>	<b>43,689,524</b>
<b>Retail Trade</b>							
Building Materials	316	340	63,056,237	60,717,876	3.9	274,459	43,571,772
General Merchandise	133	150	183,511,983	176,281,632	4.1	455,462	157,030,503
Food Stores	512	535	176,896,119	161,427,283	9.6	52,057	53,077,200
Automotive	371	414	200,125,315	182,966,237	9.4	220,384	28,503,867
Clothing	476	542	40,488,377	38,123,510	6.2	469,118	37,756,398
Home Furnishings	557	622	68,133,259	66,360,707	2.7	380,692	55,954,102
Restaurants	1,028	1,113	89,449,750	86,745,412	3.1	482,086	76,258,893
Drug Stores	77	81	40,717,066	39,042,458	4.3	545,203	12,011,785
Liquor Stores	56	60	9,234,148	9,126,229	1.2	338	8,547,479
Miscellaneous Retail	3,092	3,689	116,036,806	105,729,543	9.7	353,442	59,549,914
<b>Total Retail Trade</b>	<b>6,618</b>	<b>7,546</b>	<b>987,649,060</b>	<b>926,520,887</b>	<b>6.6</b>	<b>3,233,241</b>	<b>532,261,913</b>
Financial Services	71	67	2,113,508	2,127,744	-0.7	294,284	1,407,741
Services	2,672	2,934	211,142,940	250,663,389	-15.8	2,500,114	69,854,330
Public Administration	5	7	1,232,194	1,482,917	-16.9	0	1,182,732
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>11,846</b>	<b>13,156</b>	<b>\$ 3,053,782,312</b>	<b>\$ 3,363,655,897</b>	<b>-9.2%</b>	<b>\$ 23,268,324</b>	<b>\$ 739,107,084</b>

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



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

May 26, 1999

Page 25

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	189	207	\$ 9,003,017	\$ 7,015,312	28.3%	\$ 33,131	\$ 1,542,852
Mining	21	22	3,476,217	7,016,032	-50.5	1,923	393,150
Construction	397	451	237,157,147	249,389,538	-4.9	798,713	13,519,019
Manufacturing	325	350	323,369,838	347,244,902	-6.9	4,734,934	11,085,788
Transportation/Utilities	79	80	31,039,729	30,324,818	2.4	337,898	6,718,235
<b>Wholesale Trade</b>							
Durable Goods	213	221	90,850,874	91,979,351	-1.2	68,933	7,731,760
Nondurable Goods	114	108	54,822,475	57,547,607	-4.7	101,007	2,800,626
Total Wholesale Trade	327	329	145,673,349	149,526,958	-2.6	169,940	10,532,386
<b>Retail Trade</b>							
Building Materials	158	168	38,808,340	34,795,731	11.5	44,095	19,212,116
General Merchandise	184	204	106,424,862	103,460,753	2.9	365,208	85,785,356
Food Stores	277	295	92,783,752	92,964,867	-0.2	105,126	30,823,862
Automotive	215	239	98,857,804	92,059,998	7.4	820,374	13,738,616
Clothing	210	259	11,499,095	11,958,077	-3.8	117,213	11,048,948
Home Furnishings	272	285	17,111,384	13,470,186	27.0	128,124	10,438,013
Restaurants	538	556	37,644,824	34,315,836	9.7	59,926	33,693,167
Drug Stores	36	41	23,286,298	16,260,287	43.2	37,917	7,373,527
Liquor Stores	16	15	2,044,938	1,798,608	13.7	213	1,889,693
Miscellaneous Retail	1,757	2,058	50,519,323	55,654,238	-9.2	506,931	25,737,014
Total Retail Trade	3,663	4,120	478,980,620	456,738,581	4.9	2,185,127	239,740,312
Financial Services	52	58	1,322,204	784,225	68.6	75,482	626,363
Services	1,610	1,758	110,216,508	163,298,560	-32.5	825,082	32,179,315
Public Administration	8	9	997,830	1,054,222	-5.3	0	866,438
Nonclassifiable	7	8	801,561	1,134,005	-29.3	265	197,446
Other	14	15	0	0	*	0	0
<b>Total</b>	<b>6,692</b>	<b>7,407</b>	<b>\$ 1,342,038,020</b>	<b>\$ 1,413,527,153</b>	<b>-5.1%</b>	<b>\$ 9,162,495</b>	<b>\$ 317,401,304</b>

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

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

May 26, 1999

Page 26

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	145	158	\$ 10,222,162	\$ 9,141,014	11.8%	\$ 5,795	\$ 696,569
Mining	*	*	*	*	*	*	*
Construction	263	293	52,300,209	40,344,034	29.6	778,653	9,380,871
Manufacturing	305	311	247,478,451	208,171,159	18.9	1,075,530	11,257,309
Transportation/Utilities	90	86	59,536,565	62,710,526	-5.1	121,494	32,695,090
<b>Wholesale Trade</b>							
Durable Goods	339	363	115,532,346	175,976,776	-34.3	77,812	15,751,479
Nondurable Goods	145	165	107,369,947	106,633,763	0.7	266,546	9,409,927
<b>Total Wholesale Trade</b>	<b>484</b>	<b>528</b>	<b>222,902,293</b>	<b>282,610,539</b>	<b>-21.1</b>	<b>344,358</b>	<b>25,161,406</b>
<b>Retail Trade</b>							
Building Materials	181	199	38,694,691	34,050,062	13.6	54,573	24,942,590
General Merchandise	101	107	114,045,481	110,167,608	3.5	330,281	94,519,126
Food Stores	472	494	145,336,832	142,220,720	2.2	201,902	44,145,250
Automotive	275	310	106,164,174	86,651,263	22.5	79,201	16,517,610
Clothing	335	344	33,968,872	33,505,317	1.4	128,497	30,013,374
Home Furnishings	323	321	36,102,768	31,182,856	15.8	106,019	21,894,675
Restaurants	903	927	64,780,710	63,407,181	2.2	221,782	47,615,969
Drug Stores	49	47	25,592,831	17,694,541	44.6	495,633	5,564,803
Liquor Stores	24	23	3,553,614	3,354,533	5.9	29	2,881,722
Miscellaneous Retail	1,583	1,654	78,579,112	78,416,791	0.2	356,360	35,143,097
<b>Total Retail Trade</b>	<b>4,246</b>	<b>4,426</b>	<b>646,819,085</b>	<b>600,650,872</b>	<b>7.7</b>	<b>1,974,277</b>	<b>323,238,216</b>
Financial Services	75	77	5,865,687	2,186,443	168.3	45,657	1,103,969
Services	1,573	1,667	85,440,598	77,451,827	10.3	1,631,121	34,781,403
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	4	*	228,477	*	*	*
Other	8	7	0	0	*	560,139	560,139
<b>Total</b>	<b>7,195</b>	<b>7,561</b>	<b>\$ 1,331,126,310</b>	<b>\$ 1,284,288,426</b>	<b>3.6%</b>	<b>\$ 6,537,024</b>	<b>\$ 439,074,441</b>

\* - 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

May 26, 1999

Page 27

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	129	154	\$ 6,828,542	\$ 7,575,993	-9.9%	\$ 23,539	\$ 2,516,359
Mining	15	17	3,621,624	6,480,941	-44.1	16,999	859,340
Construction	232	252	47,660,138	71,578,707	-33.4	847,982	5,793,094
Manufacturing	178	217	77,016,534	74,875,892	2.9	576,953	6,688,004
Transportation/Utilities	49	47	32,314,893	35,529,340	-9.0	196,898	13,903,701
<b>Wholesale Trade</b>							
Durable Goods	95	113	43,067,610	47,493,756	-9.3	32,718	8,158,205
Nondurable Goods	52	64	56,350,585	44,535,435	26.5	35,265	8,334,534
<b>Total Wholesale Trade</b>	<b>147</b>	<b>177</b>	<b>99,418,195</b>	<b>92,029,191</b>	<b>8.0</b>	<b>67,983</b>	<b>16,492,739</b>
<b>Retail Trade</b>							
Building Materials	78	98	32,004,067	31,131,211	2.8	44,891	18,168,427
General Merchandise	45	44	71,360,640	68,625,152	4.0	467,751	60,813,432
Food Stores	178	175	66,326,145	64,481,782	2.9	25,824	19,589,313
Automotive	118	135	79,345,052	78,010,016	1.7	48,299	10,043,442
Clothing	162	172	18,901,401	17,502,856	8.0	202,723	18,468,817
Home Furnishings	217	233	31,965,192	29,238,238	9.3	226,991	19,451,060
Restaurants	329	342	42,370,542	38,718,675	9.4	154,812	38,738,327
Drug Stores	22	23	14,854,946	10,622,417	39.8	18,013	4,017,545
Liquor Stores	23	23	3,852,716	3,427,013	12.4	17,608	3,462,634
Miscellaneous Retail	938	1,102	55,750,499	55,433,013	0.6	174,356	36,430,154
<b>Total Retail Trade</b>	<b>2,110</b>	<b>2,347</b>	<b>416,731,200</b>	<b>397,190,373</b>	<b>4.9</b>	<b>1,381,268</b>	<b>229,183,151</b>
Financial Services	30	30	1,583,004	1,555,088	1.8	167,672	560,367
Services	1,101	1,291	104,573,662	95,640,475	9.3	1,540,357	29,846,321
Public Administration	4	4	43,923	44,778	-1.9	0	15,668
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>3,997</b>	<b>4,539</b>	<b>\$ 789,791,715</b>	<b>\$ 782,500,778</b>	<b>0.9%</b>	<b>\$ 4,819,651</b>	<b>\$ 305,858,744</b>

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

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

May 26, 1999

Page 28

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	233	244	\$ 7,334,321	\$ 6,113,285	20.0%	\$ 18,746	\$ 2,453,342
Mining	79	84	22,537,237	26,791,554	-15.9	225,989	2,889,063
Construction	674	729	217,919,065	214,065,746	1.8	6,435,371	22,330,169
Manufacturing	490	541	434,470,843	592,396,762	-26.7	2,646,630	27,783,845
Transportation/Utilities	169	176	115,948,190	459,442,970	-74.8	431,724	80,454,866
<b>Wholesale Trade</b>							
Durable Goods	519	554	223,970,092	297,188,902	-24.6	294,722	46,325,077
Nondurable Goods	214	251	271,690,967	379,815,541	-28.5	175,057	15,895,143
<b>Total Wholesale Trade</b>	<b>733</b>	<b>805</b>	<b>495,661,059</b>	<b>677,004,443</b>	<b>-26.8</b>	<b>469,779</b>	<b>62,220,220</b>
<b>Retail Trade</b>							
Building Materials	189	202	51,742,393	49,278,715	5.0	219,424	35,201,570
General Merchandise	144	155	147,091,050	146,416,446	0.5	475,271	130,128,319
Food Stores	583	611	200,827,515	181,058,157	10.9	362,274	71,064,519
Automotive	400	462	184,238,521	191,705,970	-3.9	172,416	27,691,042
Clothing	373	433	40,635,559	40,153,032	1.2	109,126	38,973,307
Home Furnishings	433	493	59,367,262	58,898,693	0.8	274,745	46,005,095
Restaurants	1,117	1,131	100,429,258	99,726,793	0.7	1,001,487	86,636,541
Drug Stores	64	60	28,780,828	28,646,387	0.5	72,961	9,897,474
Liquor Stores	44	50	7,475,343	7,624,101	-2.0	22	6,367,530
Miscellaneous Retail	2,943	3,329	269,300,879	300,222,062	-10.3	608,126	73,248,923
<b>Total Retail Trade</b>	<b>6,290</b>	<b>6,926</b>	<b>1,089,888,608</b>	<b>1,103,730,356</b>	<b>-1.3</b>	<b>3,295,852</b>	<b>525,214,320</b>
Financial Services	141	152	5,289,333	4,857,698	8.9	147,378	1,579,790
Services	3,379	3,593	323,860,812	261,561,490	23.8	2,354,252	81,802,895
Public Administration	8	12	457,387	442,028	3.5	0	402,744
Nonclassifiable	5	7	11,596	346	3251.4	0	11,596
Other	7	24	0	468,907	-100.0	151,684	151,684
<b>Total</b>	<b>12,208</b>	<b>13,293</b>	<b>\$ 2,713,378,451</b>	<b>\$ 3,346,875,585</b>	<b>-18.9%</b>	<b>\$ 16,177,405</b>	<b>\$ 807,294,534</b>
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\* - No data reported, cannot compute, or omitted to avoid disclosure

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

May 26, 1999

Page 29

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,797	3,102	\$ 177,516,916	\$ 164,074,121	8.2%	\$ 678,326	\$ 73,846,918
Mining	81	93	208,047,209	278,547,660	-25.3	50,713,224	53,071,736
Construction	6,005	6,531	2,499,722,353	3,038,116,270	-17.7	73,317,873	453,861,467
Manufacturing	6,648	7,282	8,233,683,599	9,529,333,885	-13.6	264,438,320	905,449,115
Transportation/Utilities	1,406	1,503	7,615,827,176	5,263,912,902	44.7	192,449,882	2,320,283,709
<b>Wholesale Trade</b>							
Durable Goods	5,585	6,322	5,932,636,222	6,536,539,362	-9.2	24,753,998	720,600,894
Nondurable Goods	2,266	2,601	4,640,518,418	5,316,306,173	-12.7	15,648,528	243,982,060
<b>Total Wholesale Trade</b>	<b>7,851</b>	<b>8,923</b>	<b>10,573,154,640</b>	<b>11,852,845,535</b>	<b>-10.8</b>	<b>40,402,526</b>	<b>964,582,954</b>
<b>Retail Trade</b>							
Building Materials	1,753	1,945	757,002,950	711,283,310	6.4	8,333,643	464,949,096
General Merchandise	1,178	1,101	1,399,652,832	1,314,213,735	6.5	7,925,490	1,184,456,832
Food Stores	3,691	3,830	1,708,373,545	1,623,327,232	5.2	9,352,217	510,532,868
Automotive	3,493	3,893	3,055,146,700	2,797,713,819	9.2	4,607,221	276,908,235
Clothing	4,985	6,368	785,461,170	648,201,961	21.2	4,488,638	540,995,059
Home Furnishings	6,104	7,050	2,619,742,290	2,454,121,896	6.7	45,153,999	783,379,689
Restaurants	8,067	8,083	1,142,803,801	1,047,101,299	9.1	11,610,375	912,657,891
Drug Stores	784	882	514,566,932	501,450,098	2.6	1,080,156	151,569,574
Liquor Stores	411	390	132,065,029	120,345,902	9.7	305,352	105,059,593
Miscellaneous Retail	27,199	32,514	2,821,812,396	2,764,859,246	2.1	23,360,552	998,060,205
<b>Total Retail Trade</b>	<b>57,665</b>	<b>66,056</b>	<b>14,936,627,645</b>	<b>13,982,618,498</b>	<b>6.8</b>	<b>116,217,643</b>	<b>5,928,569,042</b>
Financial Services	1,137	1,173	189,658,782	188,439,316	0.6	10,296,432	35,845,451
Services	32,990	36,989	5,365,979,823	5,276,827,458	1.7	146,629,294	1,635,229,167
Public Administration	62	59	92,755,068	95,683,203	-3.1	30,502	33,121,426
Nonclassifiable	75	81	27,811,684	54,308,576	-48.8	161,234	7,523,381
Other	138	576	77,072,975	5,316,181	1349.8	24,703,262	24,977,458
<b>Total</b>	<b>116,855</b>	<b>132,368</b>	<b>\$49,997,857,870</b>	<b>\$49,730,023,605</b>	<b>0.5%</b>	<b>\$ 920,038,518</b>	<b>\$12,436,361,824</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

May 26, 1999

Page 30

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	140	151	\$ 11,737,510	\$ 10,919,212	7.5%	\$ 26,915	\$ 1,703,395
Mining	5	6	12,388,839	51,538,049	-76.0	0	14,272
Construction	719	780	228,340,250	272,982,549	-16.4	1,348,016	24,216,879
Manufacturing	812	882	1,906,323,192	2,041,318,290	-6.6	12,845,845	35,115,589
Transportation/Utilities	139	141	210,878,626	214,824,863	-1.8	6,064,656	57,407,579
<b>Wholesale Trade</b>							
Durable Goods	726	828	1,679,817,546	824,890,126	103.6	1,746,113	53,808,936
Nondurable Goods	316	364	456,527,772	702,568,733	-35.0	683,336	33,845,790
<b>Total Wholesale Trade</b>	<b>1,042</b>	<b>1,192</b>	<b>2,136,345,318</b>	<b>1,527,458,859</b>	<b>39.9</b>	<b>2,429,449</b>	<b>87,654,726</b>
<b>Retail Trade</b>							
Building Materials	296	327	106,642,579	87,892,582	21.3	391,553	46,539,780
General Merchandise	182	199	267,135,112	239,944,160	11.3	744,209	219,995,381
Food Stores	766	802	235,813,595	269,686,011	-12.6	816,146	59,437,868
Automotive	694	760	339,704,226	444,297,970	-23.5	291,147	48,567,284
Clothing	754	820	138,283,089	133,976,524	3.2	1,411,314	90,817,715
Home Furnishings	726	840	112,817,426	110,146,018	2.4	262,630	67,056,221
Restaurants	1,366	1,423	136,185,215	130,906,185	4.0	1,667,055	119,743,996
Drug Stores	81	87	48,915,935	48,635,059	0.6	145,169	16,673,005
Liquor Stores	108	118	10,766,454	9,714,200	10.8	25	8,688,432
Miscellaneous Retail	4,310	4,780	286,271,348	206,713,196	38.5	1,022,913	81,431,968
<b>Total Retail Trade</b>	<b>9,283</b>	<b>10,156</b>	<b>1,682,534,979</b>	<b>1,681,911,905</b>	<b>0.0</b>	<b>6,752,161</b>	<b>758,951,650</b>
Financial Services	100	109	18,086,195	8,436,794	114.4	338,193	1,423,787
Services	3,465	3,688	337,376,716	304,081,728	10.9	6,309,088	97,203,302
Public Administration	*	4	*	224,659	*	*	*
Nonclassifiable	7	7	2,430,140	1,263,666	92.3	5,912	944,207
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>15,731</b>	<b>17,139</b>	<b>\$ 6,546,993,586</b>	<b>\$ 6,115,041,563</b>	<b>7.1%</b>	<b>\$ 36,120,235</b>	<b>\$ 1,064,809,939</b>
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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 Fort Worth-Arlington PMSA

May 26, 1999

Page 31

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,360	1,561	\$ 80,968,356	\$ 96,274,119	-15.9%	\$ 445,734	\$ 26,469,947
Mining	56	71	31,230,060	33,421,790	-6.6	1,620,894	2,646,727
Construction	2,766	3,125	923,133,009	1,156,842,545	-20.2	8,258,630	100,952,946
Manufacturing	3,280	3,746	3,817,960,552	3,900,444,119	-2.1	114,556,293	397,655,932
Transportation/Utilities	606	653	215,304,129	233,851,495	-7.9	41,975,775	119,898,976
<b>Wholesale Trade</b>							
Durable Goods	2,534	2,861	2,505,718,136	2,591,982,557	-3.3	27,270,734	263,570,325
Nondurable Goods	1,026	1,174	1,804,257,827	1,818,755,164	-0.8	2,157,667	84,217,164
Total Wholesale Trade	3,560	4,035	4,309,975,963	4,410,737,721	-2.3	29,428,401	347,787,489
<b>Retail Trade</b>							
Building Materials	883	983	322,487,139	311,554,454	3.5	4,723,079	211,384,642
General Merchandise	668	682	744,910,508	681,951,165	9.2	3,291,778	640,371,248
Food Stores	2,172	2,197	777,987,056	753,424,116	3.3	6,197,894	262,814,912
Automotive	1,795	2,043	1,066,522,979	1,396,374,902	-23.6	2,927,021	124,092,561
Clothing	2,549	3,149	264,701,020	246,904,044	7.2	1,769,728	227,146,749
Home Furnishings	2,578	2,957	473,466,858	452,851,305	4.6	1,945,558	314,365,836
Restaurants	3,829	3,911	552,347,581	513,250,706	7.6	4,876,572	422,741,077
Drug Stores	383	413	225,474,328	209,039,017	7.9	1,047,103	68,392,695
Liquor Stores	207	208	55,999,047	53,594,866	4.5	152,123	37,663,586
Miscellaneous Retail	12,475	14,865	903,899,807	785,972,650	15.0	7,002,907	394,663,235
Total Retail Trade	27,539	31,408	5,387,796,323	5,404,917,225	-0.3	33,933,763	2,703,636,541
Financial Services	453	502	50,282,330	44,285,187	13.5	895,943	6,443,544
Services	15,638	17,755	1,416,020,243	1,313,662,357	7.8	27,981,130	472,135,420
Public Administration	32	29	11,590,405	10,403,661	11.4	255,382	11,231,126
Nonclassifiable	13	14	858,359	752,200	14.1	2,138	753,988
Other	43	317	411,630	153,060	168.9	113	267,314
Total	55,346	63,216	\$16,245,531,359	\$16,605,745,479	-2.2%	\$ 259,354,196	\$ 4,189,879,950
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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 Galveston-Texas City PMSA

May 26, 1999

Page 32

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	191	222	\$ 7,211,786	\$ 6,027,640	19.6%	\$ 30,553	\$ 2,203,401
Mining	17	15	614,985,388	30,847,911	1893.6	94	606,733
Construction	333	384	86,077,408	92,183,724	-6.6	842,945	6,955,929
Manufacturing	299	309	724,986,298	1,087,690,723	-33.3	961,432	8,164,753
Transportation/Utilities	101	112	104,643,118	117,618,764	-11.0	1,528,223	23,504,248
<b>Wholesale Trade</b>							
Durable Goods	190	196	249,484,188	61,236,260	307.4	19,986	8,408,060
Nondurable Goods	80	93	125,985,420	217,419,785	-42.1	394,647	9,658,116
<b>Total Wholesale Trade</b>	<b>270</b>	<b>289</b>	<b>375,469,608</b>	<b>278,656,045</b>	<b>34.7</b>	<b>414,633</b>	<b>18,066,176</b>
<b>Retail Trade</b>							
Building Materials	121	136	30,784,524	29,178,204	5.5	74,055	24,744,716
General Merchandise	208	254	85,385,247	84,362,491	1.2	260,590	69,378,803
Food Stores	317	351	95,046,995	96,160,125	-1.2	210,287	31,302,006
Automotive	236	267	80,751,642	82,689,202	-2.3	566,513	14,372,398
Clothing	244	275	14,095,854	15,106,394	-6.7	25,103	13,667,682
Home Furnishings	289	316	14,248,058	12,623,832	12.9	62,399	10,112,023
Restaurants	749	812	73,787,945	63,845,500	15.6	12,729,018	69,276,720
Drug Stores	42	43	32,347,307	29,140,311	11.0	78,423	11,823,100
Liquor Stores	53	55	6,063,925	5,488,744	10.5	10,194	4,824,354
Miscellaneous Retail	1,834	2,050	58,386,846	58,439,163	-0.1	246,339	28,892,217
<b>Total Retail Trade</b>	<b>4,093</b>	<b>4,559</b>	<b>490,898,343</b>	<b>477,033,966</b>	<b>2.9</b>	<b>14,262,921</b>	<b>278,394,019</b>
Financial Services	41	42	2,827,522	2,096,826	34.8	288,685	1,303,907
Services	1,765	1,932	117,490,004	103,796,435	13.2	1,161,646	35,247,880
Public Administration	8	8	3,707,898	3,120,286	18.8	70	612,695
Nonclassifiable	11	11	621,990	484,866	28.3	40	294,476
Other	5	14	792,440	305,690	159.2	0	2,396
<b>Total</b>	<b>7,134</b>	<b>7,897</b>	<b>\$ 2,529,711,803</b>	<b>\$ 2,199,862,876</b>	<b>15.0%</b>	<b>\$ 19,491,242</b>	<b>\$ 375,356,613</b>

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



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

May 26, 1999

Page 33

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,985	3,263	\$ 193,865,561	\$ 187,791,356	3.2%	\$ 4,083,483	\$ 71,484,161
Mining	306	345	897,226,139	2,176,571,218	-58.8	110,492,698	122,957,131
Construction	6,375	6,854	3,148,574,922	3,192,744,256	-1.4	84,370,319	436,564,449
Manufacturing	7,947	8,687	11,831,998,323	11,996,960,761	-1.4	198,756,173	707,241,315
Transportation/Utilities	1,832	1,962	2,655,176,032	2,413,319,231	10.0	155,688,994	794,906,553
<b>Wholesale Trade</b>							
Durable Goods	7,149	8,041	8,781,281,199	9,715,814,805	-9.6	149,265,457	791,465,694
Nondurable Goods	2,963	3,402	8,255,082,060	11,962,999,989	-31.0	191,857,557	425,892,560
<b>Total Wholesale Trade</b>	<b>10,112</b>	<b>11,443</b>	<b>17,036,363,259</b>	<b>21,678,814,794</b>	<b>-21.4</b>	<b>341,123,014</b>	<b>1,217,358,254</b>
<b>Retail Trade</b>							
Building Materials	2,055	2,257	875,453,569	770,266,003	13.7	8,426,184	455,320,286
General Merchandise	1,575	1,874	2,102,958,800	1,822,525,278	15.4	8,760,163	1,453,506,800
Food Stores	4,840	4,810	1,897,645,514	1,797,474,944	5.6	5,250,227	560,931,775
Automotive	4,080	4,480	2,817,661,542	2,553,407,450	10.3	3,749,085	319,589,300
Clothing	5,489	6,636	703,490,393	701,283,370	0.3	7,232,625	599,426,430
Home Furnishings	7,047	7,888	1,489,800,018	1,850,172,231	-19.5	8,789,368	868,336,670
Restaurants	10,114	10,442	1,209,897,915	1,104,922,437	9.5	8,368,844	1,000,087,265
Drug Stores	915	1,036	504,952,795	430,148,644	17.4	3,908,300	181,244,637
Liquor Stores	708	735	106,626,782	112,130,190	-4.9	189,591	78,917,454
Miscellaneous Retail	27,501	32,399	2,929,609,568	3,787,959,501	-22.7	27,752,981	1,004,163,458
<b>Total Retail Trade</b>	<b>64,324</b>	<b>72,557</b>	<b>14,638,096,896</b>	<b>14,930,290,048</b>	<b>-2.0</b>	<b>82,427,368</b>	<b>6,521,524,075</b>
Financial Services	1,156	1,195	181,330,999	221,468,873	-18.1	8,437,035	41,101,395
Services	34,056	37,393	5,258,456,461	5,787,839,510	-9.1	69,437,801	1,434,980,501
Public Administration	38	41	16,837,724	14,301,951	17.7	4,408	14,623,425
Nonclassifiable	63	71	85,067,175	68,739,629	23.8	182,134	2,726,071
Other	277	410	4,096,140	838,335	388.6	82,736,698	82,965,569
<b>Total</b>	<b>129,471</b>	<b>144,221</b>	<b>\$55,947,089,631</b>	<b>\$62,669,679,962</b>	<b>-10.7%</b>	<b>\$1,137,740,125</b>	<b>\$11,448,432,899</b>

\* - 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

May 26, 1999

Page 34

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	155	151	\$ 21,250,149	\$ 18,560,684	14.5%	\$ 27,580	\$ 3,558,166
Mining	*	*	*	*	*	*	*
Construction	329	359	122,216,832	121,368,433	0.7	444,655	6,249,107
Manufacturing	240	244	242,512,970	231,212,634	4.9	2,230,573	11,090,048
Transportation/Utilities	85	89	45,362,770	39,544,086	14.7	223,566	39,443,739
Wholesale Trade							
Durable Goods	158	173	72,696,777	69,060,377	5.3	159,519	9,679,357
Nondurable Goods	99	104	475,503,488	404,302,017	17.6	1,280,199	14,987,987
Total Wholesale Trade	257	277	548,200,265	473,362,394	15.8	1,439,718	24,667,344
Retail Trade							
Building Materials	117	120	41,654,365	40,914,300	1.8	77,731	26,480,705
General Merchandise	75	74	477,214,762	492,047,354	-3.0	709,895	92,891,416
Food Stores	244	264	105,539,184	99,747,455	5.8	54,430	35,137,844
Automotive	304	325	157,530,848	157,033,069	0.3	215,207	17,628,051
Clothing	197	237	15,428,879	15,334,953	0.6	274,912	14,782,518
Home Furnishings	277	286	32,491,688	25,912,075	25.4	314,619	22,619,457
Restaurants	635	647	54,661,299	52,845,185	3.4	226,232	49,559,959
Drug Stores	34	36	19,334,502	17,079,369	13.2	16,457	3,645,696
Liquor Stores	16	16	3,079,930	3,020,329	2.0	1	2,390,862
Miscellaneous Retail	1,782	1,967	54,514,784	56,055,628	-2.7	297,793	40,572,054
Total Retail Trade	3,681	3,972	961,450,241	959,989,717	0.2	2,187,277	305,708,562
Financial Services	58	58	5,726,288	3,503,820	63.4	16,997	676,874
Services	1,707	1,784	110,110,871	97,639,019	12.8	864,310	35,788,033
Public Administration	10	9	1,780,712	1,704,505	4.5	136,904	1,574,199
Nonclassifiable	*	*	*	*	*	*	*
Other	4	4	0	0	*	351,151	351,151
Total	6,531	6,952	\$ 2,059,817,417	\$ 1,947,507,723	5.8%	\$ 7,925,649	\$ 429,226,765

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

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

May 26, 1999

Page 35

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	41	40	\$ 1,231,100	\$ 1,311,473	-6.1%	\$ 0	\$ 280,435
Mining	28	33	47,891,119	36,125,284	32.6	1,884,882	3,583,810
Construction	117	130	28,605,699	21,593,177	32.5	326,827	2,172,193
Manufacturing	109	122	65,184,575	53,175,100	22.6	107,097	4,447,155
Transportation/Utilities	55	60	13,476,778	15,422,938	-12.6	325,899	9,777,732
<b>Wholesale Trade</b>							
Durable Goods	248	276	317,543,412	351,057,777	-9.5	40,376	12,680,419
Nondurable Goods	135	155	104,966,443	147,046,253	-28.6	13,763	9,051,108
<b>Total Wholesale Trade</b>	<b>383</b>	<b>431</b>	<b>422,509,855</b>	<b>498,104,030</b>	<b>-15.2</b>	<b>54,139</b>	<b>21,731,527</b>
<b>Retail Trade</b>							
Building Materials	92	95	31,371,799	25,628,468	22.4	1,096,014	21,657,253
General Merchandise	110	110	84,619,738	85,034,673	-0.5	202,134	61,013,027
Food Stores	273	286	99,544,306	87,844,905	13.3	123,356	29,619,965
Automotive	202	207	42,117,557	43,124,817	-2.3	49,956	12,795,572
Clothing	213	235	66,421,882	51,245,003	29.6	219,975	35,161,767
Home Furnishings	209	219	63,107,058	60,924,073	3.6	49,042	14,495,919
Restaurants	403	420	41,447,183	38,310,465	8.2	217,545	37,681,036
Drug Stores	20	19	9,884,657	12,984,840	-23.9	12,987	1,989,486
Liquor Stores	8	8	1,462,588	2,125,834	-31.2	6	1,119,766
Miscellaneous Retail	1,146	1,107	114,229,833	115,559,889	-1.2	379,524	37,798,710
<b>Total Retail Trade</b>	<b>2,676</b>	<b>2,706</b>	<b>554,206,601</b>	<b>522,782,967</b>	<b>6.0</b>	<b>2,350,539</b>	<b>253,332,501</b>
Financial Services	28	33	244,962	344,059	-28.8	1,689,339	1,927,051
Services	911	920	67,851,984	63,075,296	7.6	462,978	22,092,431
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	5	5	0	0	*	0	0
<b>Total</b>	<b>4,355</b>	<b>4,483</b>	<b>\$ 1,201,283,927</b>	<b>\$ 1,211,976,775</b>	<b>-0.9%</b>	<b>\$ 7,201,700</b>	<b>\$ 319,426,089</b>

\* - 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

May 26, 1999

Page 36

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	172	170	\$ 7,589,823	\$ 8,602,756	-11.8%	\$ 14,398	\$ 1,224,425
Mining	63	71	18,866,347	31,291,983	-39.7	921,041	4,503,986
Construction	417	440	121,161,800	79,881,579	51.7	1,114,617	10,067,346
Manufacturing	395	422	492,487,147	467,804,924	5.3	4,299,658	22,163,677
Transportation/Utilities	93	83	100,168,892	75,254,722	33.1	341,260	30,670,917
<b>Wholesale Trade</b>							
Durable Goods	324	342	160,994,946	184,157,767	-12.6	6,856,306	38,089,195
Nondurable Goods	185	197	136,858,757	181,361,520	-24.5	271,762	14,730,745
	-----	-----	-----	-----	-----	-----	-----
Total Wholesale Trade	509	539	297,853,703	365,519,287	-18.5	7,128,068	52,819,940
<b>Retail Trade</b>							
Building Materials	180	196	47,497,077	45,210,379	5.1	52,173	26,079,202
General Merchandise	174	188	109,488,933	105,817,899	3.5	367,098	89,591,071
Food Stores	339	344	107,489,024	105,100,302	2.3	78,613	35,227,391
Automotive	328	364	126,329,227	140,805,386	-10.3	71,823	19,260,808
Clothing	273	294	27,306,944	27,078,535	0.8	307,275	25,939,555
Home Furnishings	326	372	30,796,246	30,247,623	1.8	114,816	24,083,234
Restaurants	550	580	47,660,497	46,550,528	2.4	241,056	43,516,126
Drug Stores	50	46	18,639,605	18,186,429	2.5	84,547	5,467,455
Liquor Stores	54	58	10,767,135	10,112,590	6.5	16,820	9,278,936
Miscellaneous Retail	1,897	2,254	100,318,692	104,149,752	-3.7	337,642	42,664,307
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Total Retail Trade	4,171	4,696	626,293,380	633,259,423	-1.1	1,671,863	321,108,085
Financial Services	44	52	3,063,891	3,002,010	2.1	88,535	590,376
Services	1,959	2,133	191,891,483	271,106,682	-29.2	1,962,826	43,617,074
Public Administration	6	8	469,248	445,282	5.4	1,691	470,939
Nonclassifiable	5	7	73,644	55,751	32.1	1,370	37,987
Other	*	*	*	*	*	*	*
	-----	-----	-----	-----	-----	-----	-----
Total	7,834	8,638	\$ 1,859,919,358	\$ 1,936,224,399	-3.9%	\$ 17,545,327	\$ 487,274,752
	=====	=====	=====	=====	=====	=====	=====

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

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

May 26, 1999

Page 37

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	263	292	\$ 13,586,086	\$ 10,043,141	35.3%	\$ 60,762	\$ 3,479,342
Mining	15	15	1,537,215	444,856	245.6	85,722	297,251
Construction	559	606	121,333,764	104,335,790	16.3	982,735	10,518,868
Manufacturing	288	295	215,944,831	244,395,778	-11.6	572,766	12,547,316
Transportation/Utilities	102	112	91,727,318	87,337,022	5.0	722,054	32,725,476
<b>Wholesale Trade</b>							
Durable Goods	421	458	187,159,835	203,993,253	-8.3	365,252	26,994,829
Nondurable Goods	204	232	529,352,270	497,173,543	6.5	573,175	18,054,843
<b>Total Wholesale Trade</b>	<b>625</b>	<b>690</b>	<b>716,512,105</b>	<b>701,166,796</b>	<b>2.2</b>	<b>938,427</b>	<b>45,049,672</b>
<b>Retail Trade</b>							
Building Materials	199	208	61,134,115	63,854,356	-4.3	309,696	29,782,312
General Merchandise	54	51	109,682,190	111,328,069	-1.5	400,098	93,741,392
Food Stores	253	276	104,377,015	105,506,119	-1.1	590,746	33,247,864
Automotive	336	374	303,214,334	259,265,885	17.0	58,525	18,643,521
Clothing	337	366	45,944,352	45,325,814	1.4	124,851	42,895,995
Home Furnishings	437	472	54,865,317	73,005,989	-24.8	246,051	41,204,044
Restaurants	608	617	76,747,262	78,689,476	-2.5	1,358,601	65,189,996
Drug Stores	33	36	18,876,176	15,299,723	23.4	78,003	7,109,642
Liquor Stores	42	45	13,732,375	13,099,407	4.8	1,598	12,078,116
Miscellaneous Retail	2,309	2,596	131,016,716	103,616,232	26.4	705,787	61,948,812
<b>Total Retail Trade</b>	<b>4,608</b>	<b>5,041</b>	<b>919,589,852</b>	<b>868,991,070</b>	<b>5.8</b>	<b>3,873,956</b>	<b>405,841,694</b>
Financial Services	99	105	12,741,983	12,110,507	5.2	218,928	1,267,705
Services	1,955	2,195	280,196,296	267,514,031	4.7	1,109,168	52,681,854
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	5	7	243,453	480,341	-49.3	1,227	235,155
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>8,523</b>	<b>9,361</b>	<b>\$ 2,373,994,147</b>	<b>\$ 2,297,382,496</b>	<b>3.3%</b>	<b>\$ 8,761,998</b>	<b>\$ 565,421,830</b>

\* - 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

May 26, 1999

Page 38

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	150	157	\$ 11,256,847	\$ 12,666,132	-11.1%	\$ 3,279	\$ 2,246,186
Mining	37	37	15,324,372	15,258,913	0.4	43,796	3,629,186
Construction	387	416	122,367,098	93,739,683	30.5	726,375	11,364,862
Manufacturing	487	531	427,070,074	521,069,668	-18.0	681,548	12,643,546
Transportation/Utilities	151	151	39,581,177	31,622,727	25.2	595,437	11,260,075
<b>Wholesale Trade</b>							
Durable Goods	494	575	329,743,314	343,401,923	-4.0	105,939	29,349,447
Nondurable Goods	295	347	413,176,847	461,332,642	-10.4	201,009	16,639,430
	-----	-----	-----	-----	-----	-----	-----
Total Wholesale Trade	789	922	742,920,161	804,734,565	-7.7	306,948	45,988,877
<b>Retail Trade</b>							
Building Materials	424	442	95,691,415	82,041,108	16.6	252,935	50,909,868
General Merchandise	178	192	198,445,337	183,811,818	8.0	872,360	152,836,807
Food Stores	788	838	232,734,761	218,733,205	6.4	258,388	69,688,178
Automotive	406	461	200,325,559	191,751,783	4.5	285,122	32,323,157
Clothing	512	565	75,264,866	77,451,009	-2.8	540,600	60,288,944
Home Furnishings	443	479	110,899,150	105,713,349	4.9	141,689	43,770,546
Restaurants	1,151	1,204	97,547,771	85,369,728	14.3	1,111,418	80,985,814
Drug Stores	83	86	41,920,828	31,971,330	31.1	166,141	6,522,611
Liquor Stores	22	20	3,954,171	3,675,413	7.6	79	3,145,228
Miscellaneous Retail	2,585	2,946	130,132,671	130,437,502	-0.2	422,208	60,420,576
	-----	-----	-----	-----	-----	-----	-----
Total Retail Trade	6,592	7,233	1,186,916,529	1,110,956,245	6.8	4,050,940	560,891,729
Financial Services	73	72	3,112,126	2,806,903	10.9	64,225	993,254
Services	2,147	2,375	123,398,853	111,477,640	10.7	3,700,410	49,917,056
Nonclassifiable	4	4	6,084	0	*	0	6,084
Other	7	18	0	0	*	0	0
	-----	-----	-----	-----	-----	-----	-----
Total	10,824	11,916	\$ 2,671,953,321	\$ 2,704,332,476	-1.2%	\$ 10,172,958	\$ 698,940,855
	=====	=====	=====	=====	=====	=====	=====

\* - 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

May 26, 1999

Page 39

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	155	157	\$ 7,023,806	\$ 6,400,753	9.7%	\$ 35,548	\$ 2,854,360
Mining	305	331	236,613,789	334,297,438	-29.2	7,372,681	20,047,281
Construction	562	633	121,337,374	113,258,122	7.1	647,915	13,773,391
Manufacturing	512	538	371,556,543	513,554,563	-27.7	9,968,694	35,003,075
Transportation/Utilities	128	122	123,838,761	48,872,821	153.4	790,200	31,313,820
<b>Wholesale Trade</b>							
Durable Goods	453	486	124,276,214	188,452,205	-34.1	162,019	30,414,670
Nondurable Goods	214	215	78,450,132	117,896,451	-33.5	422,068	20,297,091
<b>Total Wholesale Trade</b>	<b>667</b>	<b>701</b>	<b>202,726,346</b>	<b>306,348,656</b>	<b>-33.8</b>	<b>584,087</b>	<b>50,711,761</b>
<b>Retail Trade</b>							
Building Materials	128	145	44,676,368	41,298,248	8.2	104,528	26,130,846
General Merchandise	56	60	102,695,080	107,728,076	-4.7	390,789	87,024,778
Food Stores	297	321	100,772,694	100,485,579	0.3	89,790	39,652,735
Automotive	330	356	130,417,881	139,178,125	-6.3	268,969	21,071,145
Clothing	348	416	32,465,238	36,547,671	-11.2	442,268	31,180,900
Home Furnishings	343	353	42,904,449	45,703,316	-6.1	387,205	35,764,797
Restaurants	685	697	59,986,992	60,206,042	-0.4	283,744	53,384,194
Drug Stores	29	32	28,612,886	31,442,406	-9.0	83,195	9,101,911
Liquor Stores	45	52	6,814,035	6,698,978	1.7	790	5,781,983
Miscellaneous Retail	2,414	2,614	173,931,385	218,243,680	-20.3	639,298	73,013,493
<b>Total Retail Trade</b>	<b>4,675</b>	<b>5,046</b>	<b>723,277,008</b>	<b>787,532,121</b>	<b>-8.2</b>	<b>2,690,576</b>	<b>382,106,782</b>
Financial Services	71	73	5,093,575	3,305,516	54.1	68,122	1,030,350
Services	2,623	2,824	159,193,912	197,584,717	-19.4	1,648,984	68,413,619
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	22	8	365,913	312,499	17.1	0	72,486
<b>Total</b>	<b>9,722</b>	<b>10,437</b>	<b>\$ 1,951,277,928</b>	<b>\$ 2,312,433,576</b>	<b>-15.6%</b>	<b>\$ 23,806,810</b>	<b>\$ 605,527,182</b>

\* - 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

May 26, 1999

Page 40

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	85	101	\$ 8,122,675	\$ 6,470,751	25.5%	\$ 2,271	\$ 810,989
Mining	16	16	3,994,539	6,945,396	-42.5	51,827	682,256
Construction	239	265	33,171,559	31,594,895	5.0	424,555	6,402,608
Manufacturing	137	145	42,046,217	47,709,243	-11.9	2,411,769	5,719,157
Transportation/Utilities	40	37	13,171,270	12,035,026	9.4	280,388	6,785,090
Wholesale Trade							
Durable Goods	136	139	44,263,530	37,357,291	18.5	85,424	6,707,952
Nondurable Goods	65	72	68,354,396	67,233,271	1.7	521,106	4,269,341
Total Wholesale Trade	201	211	112,617,926	104,590,562	7.7	606,530	10,977,293
Retail Trade							
Building Materials	74	73	24,378,370	24,832,252	-1.8	17,925	12,706,622
General Merchandise	26	28	54,142,065	52,779,246	2.6	224,617	45,541,735
Food Stores	133	136	46,803,936	42,983,897	8.9	219,218	17,139,087
Automotive	111	126	55,134,953	51,944,614	6.1	70,213	5,843,490
Clothing	125	127	8,644,812	9,500,150	-9.0	16,660	8,503,286
Home Furnishings	159	172	13,936,518	13,500,787	3.2	89,023	10,783,006
Restaurants	286	293	27,081,232	26,089,817	3.8	88,686	23,782,800
Drug Stores	16	16	7,209,042	5,754,512	25.3	3,521	1,261,091
Liquor Stores	11	9	1,981,775	1,717,456	15.4	42	1,724,987
Miscellaneous Retail	1,158	1,214	37,734,984	34,626,774	9.0	118,267	25,089,283
Total Retail Trade	2,099	2,194	277,047,687	263,729,505	5.0	848,172	152,375,387
Financial Services	41	42	1,814,579	1,070,392	69.5	39,554	341,667
Services	988	1,046	112,389,751	130,262,954	-13.7	397,950	19,839,603
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	5	*	0	*	*	0	0
Total	3,855	4,063	\$ 606,610,089	\$ 606,537,598	0.0%	\$ 5,081,679	\$ 205,328,743

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



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

May 26, 1999

Page 41

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,010	1,081	\$ 59,385,229	\$ 60,603,346	-2.0%	\$ 180,216	\$ 20,497,246
Mining	46	51	26,754,509	35,650,922	-25.0	14,315,728	25,789,048
Construction	2,513	2,710	757,690,618	890,386,641	-14.9	25,324,751	112,138,548
Manufacturing	1,925	2,079	1,236,780,870	1,264,498,351	-2.2	11,025,747	115,142,527
Transportation/Utilities	554	557	3,709,554,480	3,049,280,186	21.7	121,485,492	319,892,626
<b>Wholesale Trade</b>							
Durable Goods	1,722	1,940	1,139,039,948	1,233,706,271	-7.7	2,668,097	204,466,410
Nondurable Goods	932	1,037	3,614,942,935	3,977,099,582	-9.1	4,189,127	85,986,609
<b>Total Wholesale Trade</b>	<b>2,654</b>	<b>2,977</b>	<b>4,753,982,883</b>	<b>5,210,805,853</b>	<b>-8.8</b>	<b>6,857,224</b>	<b>290,453,019</b>
<b>Retail Trade</b>							
Building Materials	797	894	249,386,859	230,267,307	8.3	5,055,525	172,233,434
General Merchandise	458	491	1,047,545,708	869,933,302	20.4	4,158,297	524,247,852
Food Stores	1,583	1,680	730,297,699	680,837,580	7.3	6,152,742	259,758,562
Automotive	1,395	1,579	1,131,536,967	982,892,485	15.1	1,300,542	118,138,754
Clothing	1,551	1,807	238,719,360	238,405,178	0.1	1,799,011	192,223,015
Home Furnishings	2,466	2,792	432,087,633	363,776,352	18.8	2,358,314	247,673,128
Restaurants	4,153	4,379	575,421,601	529,470,522	8.7	11,341,323	412,115,492
Drug Stores	304	306	236,769,693	205,909,794	15.0	989,798	47,772,955
Liquor Stores	154	163	31,940,499	29,558,214	8.1	26,486	26,688,340
Miscellaneous Retail	11,224	13,241	596,400,012	583,122,368	2.3	2,260,422	306,704,316
<b>Total Retail Trade</b>	<b>24,085</b>	<b>27,332</b>	<b>5,270,106,031</b>	<b>4,714,173,102</b>	<b>11.8</b>	<b>35,442,460</b>	<b>2,307,555,848</b>
Financial Services	392	434	55,335,235	67,556,209	-18.1	8,881,886	20,579,788
Services	11,732	12,731	1,134,188,244	1,140,111,438	-0.5	19,367,179	396,019,076
Public Administration	24	23	30,277,132	29,079,584	4.1	19,506	17,530,782
Nonclassifiable	20	21	8,023,442	6,014,432	33.4	101,336	2,467,039
Other	86	158	1,012	0	*	1,174,916	1,175,928
<b>Total</b>	<b>45,041</b>	<b>50,154</b>	<b>\$17,042,079,685</b>	<b>\$16,468,160,064</b>	<b>3.5%</b>	<b>\$ 244,176,441</b>	<b>\$ 3,629,241,475</b>

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

State Comptroller of Public Accounts  
State Sales and Use Tax Analysis for Sherman-Denison MSA

May 26, 1999

Page 42

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	108	116	\$ 3,461,035	\$ 3,038,934	13.9%	\$ 14,852	\$ 1,088,809
Mining	*	4	*	933,263	*	*	*
Construction	290	297	64,813,516	59,414,811	9.1	154,652	5,572,343
Manufacturing	209	219	133,314,007	186,514,108	-28.5	1,199,467	6,033,729
Transportation/Utilities	61	59	13,074,822	14,427,764	-9.4	1,402,035	6,784,537
<b>Wholesale Trade</b>							
Durable Goods	106	113	49,715,161	41,429,746	20.0	12,833	6,398,128
Nondurable Goods	60	56	30,425,632	27,599,267	10.2	105,334	9,632,721
<b>Total Wholesale Trade</b>	<b>166</b>	<b>169</b>	<b>80,140,793</b>	<b>69,029,013</b>	<b>16.1</b>	<b>118,167</b>	<b>16,030,849</b>
<b>Retail Trade</b>							
Building Materials	94	104	28,543,948	29,431,215	-3.0	62,383	17,044,016
General Merchandise	47	39	73,782,899	70,543,158	4.6	300,063	54,387,455
Food Stores	161	180	43,307,635	43,711,264	-0.9	102,636	15,411,709
Automotive	171	195	64,136,644	58,664,823	9.3	48,556	8,901,945
Clothing	139	147	11,907,961	11,842,827	0.5	37,179	11,476,843
Home Furnishings	198	205	15,213,903	37,772,942	-59.7	18,896	10,438,744
Restaurants	282	295	24,081,383	23,762,536	1.3	240,709	20,869,183
Drug Stores	25	29	6,369,639	6,909,164	-7.8	7,567	1,503,675
Liquor Stores	15	12	1,993,002	1,956,952	1.8	20,560	1,619,930
Miscellaneous Retail	1,068	1,240	28,254,949	29,030,390	-2.7	55,539	14,905,896
<b>Total Retail Trade</b>	<b>2,200</b>	<b>2,446</b>	<b>297,591,963</b>	<b>313,625,271</b>	<b>-5.1</b>	<b>894,088</b>	<b>156,559,396</b>
Financial Services	28	29	1,027,582	828,439	24.0	44,340	384,332
Services	1,088	1,129	58,796,879	60,642,595	-3.0	285,376	14,701,640
Public Administration	*	5	*	31,399	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	8	*	725	*	*	*
<b>Total</b>	<b>4,157</b>	<b>4,483</b>	<b>\$ 652,450,986</b>	<b>\$ 708,512,533</b>	<b>-7.9%</b>	<b>\$ 4,114,007</b>	<b>\$ 207,286,512</b>

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

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

May 26, 1999

Page 43

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	39	42	\$ 1,382,514	\$ 1,497,408	-7.7%	\$ 7,583	\$ 225,592
Construction	106	117	15,187,003	19,503,196	-22.1	277,706	3,112,263
Manufacturing	104	110	153,223,639	167,800,526	-8.7	1,158,387	5,088,480
Transportation/Utilities	31	29	9,147,889	12,478,401	-26.7	179,626	5,038,707
Wholesale Trade							
Durable Goods	107	116	33,536,476	46,844,497	-28.4	216,345	7,245,959
Nondurable Goods	56	65	72,009,558	91,586,433	-21.4	104,957	8,786,292
Total Wholesale Trade	163	181	105,546,034	138,430,930	-23.8	321,302	16,032,251
Retail Trade							
Building Materials	78	78	28,108,262	25,373,126	10.8	67,379	13,683,874
General Merchandise	41	39	66,660,778	66,653,406	0.0	273,485	56,198,493
Food Stores	121	132	38,013,450	42,108,436	-9.7	167,893	10,086,676
Automotive	110	119	54,004,820	55,656,636	-3.0	26,547	7,893,225
Clothing	122	130	10,755,430	10,960,003	-1.9	82,346	10,644,977
Home Furnishings	138	136	18,407,766	18,310,369	0.5	84,999	10,409,102
Restaurants	157	176	16,940,379	15,828,794	7.0	48,341	16,517,371
Drug Stores	25	22	10,975,440	8,157,670	34.5	7,616	2,630,337
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	657	703	22,609,836	24,590,248	-8.1	496,219	15,734,601
Total Retail Trade	1,450	1,536	266,476,322	267,640,450	-0.4	1,254,825	143,798,817
Financial Services	24	24	2,502,690	1,164,364	114.9	20,148	231,514
Services	622	648	75,971,950	81,198,184	-6.4	188,579	12,042,222
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,544	2,692	\$ 629,541,313	\$ 689,816,241	-8.7%	\$ 3,413,040	\$ 185,664,158

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

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

May 26, 1999

Page 44

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	181	186	\$ 6,953,721	\$ 5,883,732	18.2%	\$ 8,770	\$ 1,699,251
Mining	13	20	1,332,791	7,267,351	-81.7	59,910	342,633
Construction	329	353	78,826,695	84,241,275	-6.4	918,804	11,111,087
Manufacturing	259	274	181,550,997	207,495,050	-12.5	7,649,273	22,257,251
Transportation/Utilities	66	80	27,358,001	24,283,334	12.7	370,123	19,517,829
<b>Wholesale Trade</b>							
Durable Goods	215	228	90,454,478	99,699,374	-9.3	125,161	15,803,653
Nondurable Goods	125	138	77,724,085	67,418,164	15.3	1,640,894	14,885,297
<b>Total Wholesale Trade</b>	<b>340</b>	<b>366</b>	<b>168,178,563</b>	<b>167,117,538</b>	<b>0.6</b>	<b>1,766,055</b>	<b>30,688,950</b>
<b>Retail Trade</b>							
Building Materials	189	206	51,094,686	45,191,650	13.1	212,573	30,607,638
General Merchandise	54	46	95,491,339	87,550,847	9.1	1,516,201	85,878,729
Food Stores	237	243	84,402,656	87,992,681	-4.1	86,573	22,697,815
Automotive	300	330	191,128,978	190,201,855	0.5	29,082	16,787,669
Clothing	270	291	28,934,093	28,269,947	2.3	359,989	27,441,465
Home Furnishings	333	368	50,572,351	44,521,288	13.6	70,017	35,781,463
Restaurants	439	462	44,097,253	41,568,130	6.1	812,367	40,195,574
Drug Stores	35	39	20,318,090	18,550,814	9.5	35,706	5,315,965
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	2,198	2,536	89,119,596	93,949,857	-5.1	346,595	48,483,799
<b>Total Retail Trade</b>	<b>4,055</b>	<b>4,523</b>	<b>655,159,042</b>	<b>637,797,069</b>	<b>2.7</b>	<b>3,469,103</b>	<b>313,190,117</b>
Financial Services	73	78	11,183,081	12,168,830	-8.1	367,084	1,279,580
Services	1,514	1,657	104,190,168	109,503,434	-4.9	940,554	44,720,562
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	7	19	0	0	*	0	0
<b>Total</b>	<b>6,840</b>	<b>7,559</b>	<b>\$ 1,243,697,350</b>	<b>\$ 1,256,871,825</b>	<b>-1.0%</b>	<b>\$ 15,549,676</b>	<b>\$ 444,815,741</b>

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

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

May 26, 1999

Page 45

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	82	85	\$ 7,697,248	\$ 8,823,453	-12.8%	\$ 21,231	\$ 670,774
Mining	30	35	9,110,344	10,248,824	-11.1	23,103	913,704
Construction	145	164	37,982,264	38,442,021	-1.2	425,389	3,200,451
Manufacturing	91	85	54,936,823	86,749,460	-36.7	281,587	5,664,604
Transportation/Utilities	52	53	81,603,462	80,814,074	1.0	268,628	5,021,493
<b>Wholesale Trade</b>							
Durable Goods	106	108	54,315,227	57,622,563	-5.7	46,241	12,634,429
Nondurable Goods	75	80	69,224,953	71,699,216	-3.5	80,107	8,887,395
Total Wholesale Trade	181	188	123,540,180	129,321,779	-4.5	126,348	21,521,824
<b>Retail Trade</b>							
Building Materials	79	84	23,324,343	20,447,760	14.1	84,923	14,796,340
General Merchandise	37	40	45,651,876	44,654,898	2.2	176,737	39,134,753
Food Stores	106	109	58,319,535	54,618,639	6.8	101,356	23,674,225
Automotive	113	117	69,346,695	61,336,435	13.1	25,106	8,355,753
Clothing	83	102	11,514,878	11,860,018	-2.9	31,461	9,574,325
Home Furnishings	166	168	13,275,672	12,622,862	5.2	349,895	10,963,208
Restaurants	231	248	21,462,143	20,774,153	3.3	213,541	18,667,015
Drug Stores	23	23	6,997,230	6,919,203	1.1	18,983	2,662,451
Liquor Stores	11	12	1,955,673	1,895,097	3.2	0	1,696,807
Miscellaneous Retail	808	992	37,997,638	36,608,739	3.8	158,545	21,079,693
Total Retail Trade	1,657	1,895	289,845,683	271,737,804	6.7	1,160,547	150,604,570
Financial Services	28	33	843,283	1,140,136	-26.0	55,276	415,812
Services	768	854	66,322,372	38,343,870	73.0	803,883	21,308,067
Nonclassifiable	*	*	*	*	*	*	*
Other	*	4	*	0	*	*	*
<b>Total</b>	<b>3,037</b>	<b>3,398</b>	<b>\$ 672,368,127</b>	<b>\$ 665,621,421</b>	<b>1.0%</b>	<b>\$ 3,165,992</b>	<b>\$ 209,321,299</b>

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

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

May 26, 1999

Page 46

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	177	172	\$ 12,638,252	\$ 11,975,714	5.5%	\$ 999	\$ 1,371,573
Mining	*	*	*	*	*	*	*
Construction	401	465	107,688,393	103,880,727	3.7	1,002,902	12,123,963
Manufacturing	311	331	504,303,990	504,241,396	0.0	2,638,377	12,068,679
Transportation/Utilities	96	98	92,082,238	109,601,525	-16.0	648,339	15,448,046
Wholesale Trade							
Durable Goods	262	271	305,130,050	276,405,447	10.4	174,026	23,806,255
Nondurable Goods	136	152	254,563,458	265,547,222	-4.1	30,085	10,584,964
Total Wholesale Trade	398	423	559,693,508	541,952,669	3.3	204,111	34,391,219
Retail Trade							
Building Materials	116	125	43,599,806	43,905,394	-0.7	118,082	22,089,230
General Merchandise	48	51	91,240,866	87,754,895	4.0	281,063	76,815,805
Food Stores	310	283	108,681,548	105,188,339	3.3	70,402	34,800,265
Automotive	350	395	152,667,557	145,141,111	5.2	123,695	18,973,403
Clothing	216	232	24,427,122	23,686,659	3.1	166,417	22,221,829
Home Furnishings	294	315	39,670,891	38,286,723	3.6	179,600	26,090,433
Restaurants	610	623	57,980,003	52,928,487	9.5	570,940	49,329,042
Drug Stores	36	33	11,450,822	10,452,385	9.6	80,044	4,603,682
Liquor Stores	24	25	3,817,405	3,491,186	9.3	100	3,399,621
Miscellaneous Retail	1,861	2,092	66,265,507	88,699,904	-25.3	384,775	36,117,483
Total Retail Trade	3,865	4,174	599,801,527	599,535,083	0.0	1,975,118	294,440,793
Financial Services	72	75	8,030,813	3,700,082	117.0	573,314	3,289,850
Services	1,659	1,809	133,962,465	94,351,025	42.0	617,516	41,879,065
Public Administration	9	10	388,630	353,202	10.0	0	211,599
Nonclassifiable	5	6	508,279	393,081	29.3	1,807	450,499
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>7,003</b>	<b>7,578</b>	<b>\$ 2,019,111,383</b>	<b>\$ 1,969,999,694</b>	<b>2.5%</b>	<b>\$ 7,662,483</b>	<b>\$ 415,675,726</b>

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

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

May 26, 1999

Page 47

Industry	Reporting Outlets 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	115	130	\$ 4,720,229	\$ 3,546,260	33.1%	\$ 2,559	\$ 1,002,072
Mining	49	54	2,541,653	4,107,096	-38.1	6	1,036,486
Construction	261	286	63,787,688	52,561,493	21.4	185,823	3,694,316
Manufacturing	184	215	406,758,221	344,254,147	18.2	2,562,114	7,593,113
Transportation/Utilities	57	59	21,366,095	21,845,258	-2.2	285,880	8,501,463
<b>Wholesale Trade</b>							
Durable Goods	194	212	61,021,155	62,184,866	-1.9	35,153	9,307,476
Nondurable Goods	67	84	34,556,132	41,922,228	-17.6	64,509	8,326,889
<b>Total Wholesale Trade</b>	<b>261</b>	<b>296</b>	<b>95,577,287</b>	<b>104,107,094</b>	<b>-8.2</b>	<b>99,662</b>	<b>17,634,365</b>
<b>Retail Trade</b>							
Building Materials	82	92	20,094,908	20,182,835	-0.4	42,864	14,634,186
General Merchandise	42	43	64,350,378	64,093,644	0.4	484,667	60,522,941
Food Stores	161	169	53,947,083	54,916,748	-1.8	20,371	17,827,015
Automotive	198	218	69,315,938	93,821,508	-26.1	146,239	9,330,899
Clothing	183	203	9,772,591	11,246,182	-13.1	31,774	9,251,767
Home Furnishings	226	234	17,730,634	15,147,976	17.0	142,535	14,273,443
Restaurants	380	391	35,229,967	34,984,866	0.7	733,177	30,345,256
Drug Stores	24	27	17,237,181	16,464,783	4.7	33,883	4,857,588
Liquor Stores	27	31	3,691,209	3,711,277	-0.5	1,132	3,089,688
Miscellaneous Retail	1,303	1,568	58,543,603	63,630,680	-8.0	360,496	28,190,292
<b>Total Retail Trade</b>	<b>2,626</b>	<b>2,976</b>	<b>349,913,492</b>	<b>378,200,499</b>	<b>-7.5</b>	<b>1,997,138</b>	<b>192,323,075</b>
Financial Services	42	45	607,716	263,255	130.8	28,381	248,865
Services	1,203	1,366	62,296,756	58,606,385	6.3	740,637	22,665,958
Public Administration	4	6	554,459	476,640	16.3	0	86,757
Nonclassifiable	*	*	*	*	*	*	*
Other	*	5	*	0	*	*	*
<b>Total</b>	<b>4,805</b>	<b>5,441</b>	<b>\$ 1,012,268,191</b>	<b>\$ 972,159,403</b>	<b>4.1%</b>	<b>\$ 5,916,947</b>	<b>\$ 254,995,083</b>

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

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

May 26, 1999

Page 48

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,218	2,424	\$ 233,825,035	\$ 257,078,268	-9.0%	\$ 402,293	\$ 14,594,116
Mining	1,078	1,191	335,098,663	403,342,031	-16.9	15,284,735	60,676,359
Construction	5,212	5,540	723,774,425	773,316,824	-6.4	5,513,603	85,570,500
Manufacturing	4,137	4,445	3,074,508,304	3,618,244,679	-15.0	59,920,323	170,816,079
Transportation/Utilities	1,771	1,809	593,220,460	728,099,195	-18.5	5,517,404	178,606,343
Wholesale Trade							
Durable Goods	2,883	3,094	1,957,270,623	2,146,731,198	-8.8	2,309,541	85,900,485
Nondurable Goods	2,443	2,712	1,708,786,658	1,953,235,825	-12.5	12,845,047	58,032,289
Total Wholesale Trade	5,326	5,806	3,666,057,281	4,099,967,023	-10.6	15,154,588	143,932,774
Retail Trade							
Building Materials	3,011	3,261	520,853,812	604,666,877	-13.9	1,104,328	199,924,216
General Merchandise	1,426	1,428	2,076,691,899	1,998,789,360	3.9	5,045,280	766,276,667
Food Stores	5,575	5,890	1,420,938,655	1,398,093,604	1.6	1,817,402	448,476,704
Automotive	4,529	4,907	1,442,547,744	1,404,851,051	2.7	1,430,802	173,125,367
Clothing	2,807	3,199	189,115,343	196,929,578	-4.0	585,368	153,755,855
Home Furnishings	3,474	3,773	193,833,890	200,760,503	-3.5	1,385,175	128,983,488
Restaurants	8,455	8,855	484,121,465	461,166,075	5.0	2,749,234	407,841,600
Drug Stores	695	745	192,238,021	186,750,638	2.9	138,676	28,990,090
Liquor Stores	549	560	54,765,500	50,692,161	8.0	77,855	46,287,349
Miscellaneous Retail	27,392	30,830	749,871,426	986,059,481	-24.0	6,511,035	282,485,050
Total Retail Trade	57,913	63,448	7,324,977,755	7,488,759,328	-2.2	20,845,155	2,636,146,386
Financial Services	871	896	38,686,509	30,731,900	25.9	1,678,253	5,776,706
Services	23,621	25,494	1,112,226,405	1,190,706,799	-6.6	7,782,419	293,672,846
Public Administration	225	235	44,398,799	59,090,913	-24.9	624,574	17,189,037
Nonclassifiable	79	83	6,727,818	5,954,110	13.0	7,386	777,845
Other	215	879	80,769,754	42,968,664	88.0	645,037	42,287,711
<b>Total</b>	<b>102,666</b>	<b>112,250</b>	<b>\$17,234,271,208</b>	<b>\$18,698,259,734</b>	<b>-7.8%</b>	<b>\$ 133,375,770</b>	<b>\$ 3,650,046,702</b>

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



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

May 26, 1999

Page 49

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	51	62	\$ 19,114,657	\$ 18,186,722	5.1%	\$ 39,244	\$ 3,660,370
Mining	136	154	89,288,495	656,505,559	-86.4	87,325,038	94,142,004
Construction	703	710	562,156,551	402,451,898	39.7	21,850,375	101,029,290
Manufacturing	3,132	3,234	10,080,923,099	11,382,262,734	-11.4	498,449,879	1,436,378,460
Transportation/Utilities	542	574	1,770,129,550	2,602,546,201	-32.0	166,913,704	1,481,862,308
Wholesale Trade							
Durable Goods	2,017	2,118	7,353,309,418	7,517,738,528	-2.2	71,931,677	409,611,299
Nondurable Goods	877	876	6,524,808,047	7,493,461,609	-12.9	167,397,680	250,670,647
Total Wholesale Trade	2,894	2,994	13,878,117,465	15,011,200,137	-7.5	239,329,357	660,281,946
Retail Trade							
Building Materials	177	198	99,722,843	77,783,396	28.2	31,492	21,833,491
General Merchandise	41	46	22,179,661	17,115,813	29.6	10,881,264	14,658,531
Food Stores	43	66	29,939,763	25,345,882	18.1	148,145	6,011,908
Automotive	90	104	453,925,647	173,533,630	161.6	32,701,749	48,085,822
Clothing	220	297	153,976,868	88,222,389	74.5	723,655	24,980,802
Home Furnishings	694	777	828,241,539	1,049,363,452	-21.1	4,409,556	342,570,971
Restaurants	102	123	22,823,770	20,248,860	12.7	348,691	9,029,827
Drug Stores	33	34	187,248,966	48,462,096	286.4	30,759	4,285,449
Liquor Stores	4	*	562,100	*	*	0	517,687
Miscellaneous Retail	3,555	4,289	2,680,022,430	3,245,471,828	-17.4	29,363,585	597,201,562
Total Retail Trade	4,959	5,935	4,478,643,587	4,745,984,071	-5.6	78,638,896	1,069,176,050
Financial Services	210	215	410,522,862	367,212,058	11.8	10,908,530	93,204,172
Services	3,080	3,296	5,663,042,656	3,360,258,461	68.5	28,490,318	968,365,667
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	1,094	928	3,823,006,865	2,034,763,749	87.9	40,145,102	185,790,218
Total	16,807	18,108	\$40,774,952,235	\$40,581,418,719	0.5%	\$1,172,090,443	\$ 6,093,890,629

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

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

May 26, 1999

Page 50

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	4,157	4,663	\$ 258,485,272	\$ 260,348,240	-0.7%	\$ 1,124,060	\$ 100,316,865
Mining	137	164	239,277,269	311,969,450	-23.3	52,334,118	55,718,463
Construction	8,771	9,656	3,422,855,362	4,194,958,815	-18.4	81,576,503	554,814,413
Manufacturing	9,928	11,028	12,051,644,151	13,429,778,004	-10.3	378,994,613	1,303,105,047
Transportation/Utilities	2,012	2,156	7,831,131,305	5,497,764,397	42.4	234,425,657	2,440,182,685
<b>Wholesale Trade</b>							
Durable Goods	8,119	9,183	8,438,354,358	9,128,521,919	-7.6	52,024,732	984,171,219
Nondurable Goods	3,292	3,775	6,444,776,245	7,135,061,337	-9.7	17,806,195	328,199,224
<b>Total Wholesale Trade</b>	<b>11,411</b>	<b>12,958</b>	<b>14,883,130,603</b>	<b>16,263,583,256</b>	<b>-8.5</b>	<b>69,830,927</b>	<b>1,312,370,443</b>
<b>Retail Trade</b>							
Building Materials	2,636	2,928	1,079,490,089	1,022,837,764	5.5	13,056,722	676,333,738
General Merchandise	1,846	1,783	2,144,563,340	1,996,164,900	7.4	11,217,268	1,824,828,080
Food Stores	5,863	6,027	2,486,360,601	2,376,751,348	4.6	15,550,111	773,347,780
Automotive	5,288	5,936	4,121,669,679	4,194,088,721	-1.7	7,534,242	401,000,796
Clothing	7,534	9,517	1,050,162,190	895,106,005	17.3	6,258,366	768,141,808
Home Furnishings	8,682	10,007	3,093,209,148	2,906,973,201	6.4	47,099,557	1,097,745,525
Restaurants	11,896	11,994	1,695,151,382	1,560,352,005	8.6	16,486,947	1,335,398,968
Drug Stores	1,167	1,295	740,041,260	710,489,115	4.2	2,127,259	219,962,269
Liquor Stores	618	598	188,064,076	173,940,768	8.1	457,475	142,723,179
Miscellaneous Retail	39,674	47,379	3,725,712,203	3,550,831,896	4.9	30,363,459	1,392,723,440
<b>Total Retail Trade</b>	<b>85,204</b>	<b>97,464</b>	<b>20,324,423,968</b>	<b>19,387,535,723</b>	<b>4.8</b>	<b>150,151,406</b>	<b>8,632,205,583</b>
Financial Services	1,590	1,675	239,941,112	232,724,503	3.1	11,192,375	42,288,995
Services	48,628	54,744	6,782,000,066	6,590,489,815	2.9	174,610,424	2,107,364,587
Public Administration	94	88	104,345,473	106,086,864	-1.6	285,884	44,352,552
Nonclassifiable	88	95	28,670,043	55,060,776	-47.9	163,372	8,277,369
Other	181	893	77,484,605	5,469,241	1316.7	24,703,375	25,244,772
<b>Total</b>	<b>172,201</b>	<b>195,584</b>	<b>\$66,243,389,229</b>	<b>\$66,335,769,084</b>	<b>-0.1%</b>	<b>\$1,179,392,714</b>	<b>\$16,626,241,774</b>

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

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

May 26, 1999

Page 51

Industry	Reporting 1998 4th Qtr	Outlets 1997 4th Qtr	Gross Sales 1998 4th Qtr	Gross Sales 1997 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	3,365	3,692	\$ 210,080,364	\$ 200,834,308	4.6%	\$ 4,147,167	\$ 75,230,414
Mining	344	382	1,515,687,744	2,214,435,161	-31.6	110,494,715	123,957,014
Construction	7,105	7,689	3,471,809,477	3,534,317,518	-1.8	86,011,977	457,039,397
Manufacturing	8,571	9,346	12,880,354,459	13,431,896,386	-4.1	204,452,539	726,491,856
Transportation/Utilities	2,012	2,154	2,790,858,879	2,561,262,813	9.0	157,555,115	825,129,036
<b>Wholesale Trade</b>							
Durable Goods	7,552	8,458	9,121,616,261	9,869,030,416	-7.6	149,354,376	807,605,514
Nondurable Goods	3,157	3,603	8,435,889,955	12,237,967,381	-31.1	192,353,211	438,351,302
<b>Total Wholesale Trade</b>	<b>10,709</b>	<b>12,061</b>	<b>17,557,506,216</b>	<b>22,106,997,797</b>	<b>-20.6</b>	<b>341,707,587</b>	<b>1,245,956,816</b>
<b>Retail Trade</b>							
Building Materials	2,334	2,561	945,046,433	834,239,938	13.3	8,544,334	499,277,118
General Merchandise	1,967	2,332	2,294,768,909	2,010,348,522	14.1	9,385,961	1,608,670,959
Food Stores	5,434	5,456	2,085,476,261	1,986,599,936	5.0	5,565,640	623,057,643
Automotive	4,531	4,986	2,997,270,988	2,728,156,650	9.9	5,135,972	347,700,314
Clothing	5,943	7,170	729,085,342	728,347,841	0.1	7,374,941	624,143,060
Home Furnishings	7,608	8,489	1,521,159,460	1,876,266,249	-18.9	8,979,891	888,886,706
Restaurants	11,401	11,810	1,321,330,684	1,203,083,773	9.8	21,157,788	1,103,057,152
Drug Stores	993	1,120	560,586,400	475,549,242	17.9	4,024,640	200,441,264
Liquor Stores	777	805	114,735,645	119,417,542	-3.9	199,998	85,631,501
Miscellaneous Retail	31,092	36,507	3,038,515,737	3,902,052,902	-22.1	28,506,251	1,058,792,689
<b>Total Retail Trade</b>	<b>72,080</b>	<b>81,236</b>	<b>15,607,975,859</b>	<b>15,864,062,595</b>	<b>-1.6</b>	<b>98,875,416</b>	<b>7,039,658,406</b>
Financial Services	1,249	1,295	185,480,725	224,349,924	-17.3	8,801,202	43,031,665
Services	37,431	41,083	5,486,162,973	6,054,934,505	-9.4	71,424,529	1,502,407,696
Public Administration	54	58	21,543,452	18,476,459	16.6	4,478	16,102,558
Nonclassifiable	81	90	86,490,726	70,358,500	22.9	182,439	3,217,993
Other	296	439	4,888,580	1,144,025	327.3	82,736,698	82,967,965
<b>Total</b>	<b>143,297</b>	<b>159,525</b>	<b>\$59,818,839,454</b>	<b>\$66,283,069,991</b>	<b>-9.8%</b>	<b>\$1,166,393,862</b>	<b>\$12,141,190,816</b>
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# 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 5
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