

**First Quarter 1999
State Sales and Use Tax
Analysis Report**



**Carole Keeton Rylander
Comptroller of Public Accounts**

**Research and Policy Development
September 21, 1999**

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

Definitions

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

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

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

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

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

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

Metropolitan Statistical Area (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%

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Anderson	865	908	\$ 1,099,507,905	\$ 824,081,114	33.4%	\$ 1,586,353	\$ 55,463,145
Andrews	394	415	37,659,875	52,135,160	-27.8	212,625	13,334,877
Angelina	1,658	1,700	509,085,673	532,232,626	-4.3	31,857,150	164,840,568
Aransas	542	531	64,250,016	56,953,013	12.8	317,162	27,852,636
Archer	189	197	17,486,279	13,825,999	26.5	29,554	3,199,322
Armstrong	32	34	1,606,138	1,583,040	1.5	121,441	621,576
Atascosa	585	599	82,037,078	71,298,611	15.1	232,503	32,667,318
Austin	659	690	113,089,629	229,269,060	-50.7	932,192	32,304,278
Bailey	163	184	16,866,125	20,121,924	-16.2	22,819	5,704,738
Bandera	386	390	22,363,233	20,288,804	10.2	86,396	10,713,494
Bastrop	958	933	138,132,648	114,816,590	20.3	688,660	45,060,503
Baylor	112	117	11,522,399	12,308,487	-6.4	55,912	3,348,421
Bee	498	497	76,622,127	82,336,563	-6.9	274,926	35,631,010
Bell	3,979	4,035	1,727,878,021	1,462,828,822	18.1	10,440,453	344,125,756
Bexar	26,011	26,809	10,416,465,923	9,721,805,564	7.1	260,689,976	3,136,105,621
Blanco	251	252	58,468,178	54,512,536	7.3	51,258	10,210,173
Borden	20	19	849,836	117,945	620.5	493	241,705
Bosque	357	365	40,518,637	40,583,632	-0.2	89,379	9,797,650
Bowie	1,913	1,920	564,745,613	548,708,150	2.9	4,405,644	155,430,644
Brazoria	4,267	4,494	1,003,948,008	1,091,889,352	-8.1	10,225,415	281,313,912
Brazos	2,749	2,812	639,833,521	591,623,255	8.1	5,380,722	281,824,550
Brewster	336	357	25,008,990	24,690,202	1.3	209,563	12,563,004
Briscoe	45	46	2,258,535	2,447,848	-7.7	1,052	593,174
Brooks	133	151	13,173,856	13,879,533	-5.1	95,838	7,723,831
Brown	874	910	184,989,021	167,960,492	10.1	1,685,213	53,262,709
Burleson	311	345	41,438,952	45,105,716	-8.1	554,327	11,959,636
Burnet	925	939	129,579,087	122,905,683	5.4	959,995	55,326,875
Caldwell	561	558	55,624,469	52,924,797	5.1	412,618	20,856,414
Calhoun	449	454	129,386,572	165,076,185	-21.6	5,334,989	26,415,533
Callahan	256	271	12,578,710	12,968,883	-3.0	51,136	5,201,814
Cameron	5,434	5,550	976,384,906	990,504,133	-1.4	6,919,110	429,923,313
Camp	205	204	28,440,934	41,053,831	-30.7	6,854,881	15,421,959
Carson	118	125	8,573,741	8,470,586	1.2	6,626	2,501,378
Cass	537	565	81,241,504	83,729,083	-3.0	168,424	23,324,470
Castro	151	159	20,201,435	19,152,193	5.5	51,119	4,452,393
Chambers	419	442	113,410,225	171,241,382	-33.8	407,981	21,254,555
Cherokee	814	872	154,943,948	161,293,737	-3.9	465,340	38,970,484
Childress	148	155	20,098,490	19,334,715	4.0	42,992	8,017,666
Clay	173	182	20,307,965	18,337,062	10.7	74,086	3,932,633
Cochran	55	63	5,352,114	6,613,299	-19.1	10,430	1,214,094
Coke	84	85	8,109,711	8,317,391	-2.5	82,712	1,349,385
Coleman	206	236	17,626,247	19,064,396	-7.5	156,054	7,051,778
Collin	7,948	7,589	2,503,852,822	2,106,171,377	18.9	121,572,730	1,090,608,279
Collingsworth	64	71	4,455,546	4,687,343	-4.9	12,995	1,494,613
Colorado	571	575	116,393,451	109,413,069	6.4	382,979	25,234,206
Comal	2,041	2,118	1,082,523,999	307,236,964	252.3	1,758,030	126,842,644
Comanche	299	311	41,359,686	35,570,388	16.3	172,520	11,818,608
Concho	52	53	4,328,380	4,286,258	1.0	31,343	1,429,895
Cooke	932	977	171,005,839	160,576,107	6.5	618,767	55,695,468
Coryell	711	752	95,934,011	99,897,369	-4.0	855,146	48,285,701
Cottle	43	49	3,391,820	3,506,101	-3.3	40,578	835,641
Crane	106	119	9,862,695	15,795,889	-37.6	82,679	3,179,018

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County	Reporting Outlets		Gross Sales	Gross Sales	Percent	Use Tax	Amount Subject to
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr	Change	Purchases	State Sales & Use Tax
Crockett	124	135	\$ 9,794,642	\$ 13,359,468	-26.7%	\$ 8,415	\$ 3,805,049
Crosby	110	116	20,563,820	22,867,284	-10.1	36,391	2,049,383
Culberson	92	93	14,325,775	12,032,993	19.1	21,409	3,943,056
Dallam	235	241	37,868,382	32,660,176	15.9	359,736	11,745,031
Dallas	54,712	56,723	29,957,538,107	30,243,608,182	-0.9	690,053,889	9,186,031,134
Dawson	303	341	37,072,089	44,087,293	-15.9	63,042	12,837,522
Deaf Smith	380	378	86,994,658	78,117,798	11.4	205,029	15,993,182
Delta	92	104	3,670,576	3,368,278	9.0	12,863	1,592,025
Denton	6,750	6,593	2,102,122,553	1,715,134,574	22.6	13,504,155	687,975,839
De Witt	415	437	55,054,378	54,829,210	0.4	532,595	17,331,088
Dickens	56	59	10,417,375	11,411,128	-8.7	2,006	1,959,377
Dimmit	172	175	17,413,947	23,546,808	-26.0	41,276	7,785,779
Donley	82	91	4,580,893	4,592,039	-0.2	49,859	2,244,962
Duval	210	219	22,612,942	24,859,740	-9.0	11,795	6,393,829
Eastland	476	504	84,927,343	87,312,332	-2.7	838,550	16,069,131
Ector	3,746	4,023	618,272,840	807,100,149	-23.4	4,209,706	221,114,036
Edwards	39	42	2,654,727	2,921,287	-9.1	26,599	1,226,917
Ellis	2,065	2,100	655,964,199	686,321,690	-4.4	6,612,688	130,228,395
El Paso	10,006	10,547	2,974,917,599	3,312,849,667	-10.2	29,963,147	925,179,768
Erath	686	714	122,428,410	118,103,263	3.7	477,590	43,783,186
Falls	306	325	30,081,317	29,318,679	2.6	157,296	11,382,118
Fannin	538	547	127,714,054	103,224,340	23.7	807,145	20,998,403
Fayette	714	727	112,598,372	111,750,034	0.8	848,730	29,519,631
Fisher	71	75	6,666,825	5,868,446	13.6	14,308	1,571,829
Floyd	147	144	19,020,435	21,174,532	-10.2	39,344	3,753,053
Foard	33	40	1,512,528	1,531,461	-1.2	2,209	461,508
Fort Bend	5,398	5,505	1,762,440,573	1,382,761,747	27.5	38,651,246	495,233,293
Franklin	180	168	15,038,615	14,533,271	3.5	32,563	6,034,240
Freestone	367	362	45,208,864	41,025,949	10.2	75,700	11,209,835
Frio	254	284	31,418,753	31,804,330	-1.2	23,880	14,032,700
Gaines	277	286	43,632,698	49,258,538	-11.4	227,436	10,536,861
Galveston	4,818	5,000	2,033,568,309	2,210,156,961	-8.0	15,396,792	333,149,491
Garza	220	226	9,553,281	10,830,335	-11.8	55,996	4,899,173
Gillespie	849	827	84,250,898	75,966,996	10.9	477,352	37,132,433
Glasscock	13	21	979,119	1,355,841	-27.8	2,858	312,186
Goliad	107	106	12,024,088	7,853,570	53.1	14,861	3,237,095
Gonzales	361	389	91,333,589	93,118,624	-1.9	474,994	16,967,845
Gray	622	659	84,154,007	103,787,430	-18.9	1,620,136	37,335,358
Grayson	2,729	2,768	491,784,330	505,915,181	-2.8	4,019,443	179,074,914
Gregg	3,606	3,724	999,271,892	1,029,412,501	-2.9	8,721,553	330,675,517
Grimes	409	429	115,037,466	126,593,789	-9.1	1,737,673	17,757,860
Guadalupe	1,430	1,473	359,602,047	364,393,650	-1.3	5,258,180	105,651,021
Hale	743	782	852,813,500	108,512,442	685.9	646,736	39,520,217
Hall	86	95	5,148,255	6,050,661	-14.9	24,247	1,869,357
Hamilton	240	237	20,342,711	50,760,713	-59.9	172,673	7,385,481
Hansford	143	152	30,369,773	42,559,521	-28.6	64,456	4,052,979
Hardeman	114	115	7,657,941	7,308,930	4.8	450,400	3,206,367
Hardin	844	914	152,269,449	142,219,136	7.1	661,436	40,563,979
Harris	76,475	78,729	30,519,808,788	32,554,805,212	-6.3	936,228,609	9,060,586,901
Harrison	1,142	1,161	304,321,241	336,605,171	-9.6	5,020,691	72,831,489
Hartley	33	41	5,198,718	6,650,845	-21.8	286	1,257,509
Haskell	140	159	14,659,906	16,900,570	-13.3	39,062	4,149,892

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	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Hays	2,198	2,161	\$ 420,553,524	\$ 342,605,976	22.8%	\$ 4,571,834	\$ 178,080,993
Hemphill	131	137	9,948,650	12,422,792	-19.9	86,434	3,578,622
Henderson	1,413	1,449	169,680,940	168,456,171	0.7	4,252,715	82,699,268
Hidalgo	7,315	7,637	1,647,763,300	1,601,336,625	2.9	8,749,761	668,634,857
Hill	767	783	105,140,045	100,036,319	5.1	327,039	45,673,014
Hockley	502	560	67,346,235	82,120,226	-18.0	130,234	22,436,640
Hood	887	891	105,124,941	89,909,725	16.9	687,935	49,399,386
Hopkins	748	744	264,510,769	230,781,774	14.6	1,034,483	45,845,803
Houston	352	383	85,541,421	92,040,695	-7.1	5,583,309	22,299,927
Howard	743	772	170,709,657	165,433,944	3.2	562,588	37,195,795
Hudspeth	46	46	2,698,380	2,525,270	6.9	24,961	978,485
Hunt	1,390	1,427	452,364,736	392,411,111	15.3	739,174	82,266,239
Hutchinson	558	602	129,230,901	133,705,595	-3.3	3,644,436	32,237,004
Irion	49	57	1,466,740	1,801,728	-18.6	4,822	509,254
Jack	193	204	12,002,298	11,446,548	4.9	8,617	4,956,538
Jackson	295	309	120,142,993	119,183,138	0.8	369,548	15,583,687
Jasper	745	795	263,292,050	319,260,882	-17.5	846,960	45,561,370
Jeff Davis	65	76	3,266,338	3,196,253	2.2	2,638	1,265,124
Jefferson	5,195	5,296	2,095,262,967	1,949,164,260	7.5	20,538,523	530,888,754
Jim Hogg	105	109	10,149,269	14,210,759	-28.6	4,954	5,075,348
Jim Wells	885	894	117,992,246	127,304,603	-7.3	607,673	51,584,846
Johnson	2,056	2,118	404,562,128	374,690,478	8.0	1,863,069	129,233,521
Jones	295	330	54,484,053	47,663,892	14.3	260,329	16,445,588
Karnes	241	234	25,582,493	24,545,398	4.2	123,633	9,168,614
Kaufman	1,562	1,639	288,718,242	275,385,086	4.8	1,590,644	91,510,003
Kendall	785	807	131,489,124	107,792,511	22.0	479,617	31,266,468
Kenedy	5	5	32,587	23,977	35.9	0	25,745
Kent	24	23	2,726,327	3,179,796	-14.3	63	221,471
Kerr	1,105	1,127	165,237,521	157,506,227	4.9	1,518,476	79,599,828
Kimble	130	141	18,636,825	15,336,322	21.5	27,041	5,326,625
King	9	12	258,823	324,133	-20.1	3,630	98,193
Kinney	61	59	5,301,837	4,698,174	12.8	23,321	1,581,969
Kleberg	537	566	74,035,964	74,728,553	-0.9	512,503	38,173,502
Knox	109	113	8,899,844	11,207,780	-20.6	10,047	2,768,086
Lamar	1,089	1,097	201,936,894	179,056,192	12.8	1,208,800	75,010,673
Lamb	273	276	38,017,368	57,970,115	-34.4	484,237	7,707,192
Lampasas	331	354	35,287,980	31,958,154	10.4	441,757	12,199,398
La Salle	104	118	9,250,194	10,607,353	-12.8	79,091	3,377,895
Lavaca	469	504	92,012,450	88,055,247	4.5	451,877	19,855,071
Lee	403	397	78,099,923	74,203,720	5.3	249,463	17,463,640
Leon	381	366	85,047,332	134,687,338	-36.9	6,219,529	16,428,833
Liberty	1,137	1,168	394,491,346	256,988,118	53.5	731,137	64,109,222
Limestone	470	488	56,166,033	59,479,318	-5.6	344,808	20,953,652
Lipscomb	81	81	4,004,846	17,504,142	-77.1	3,574	1,050,504
Live Oak	236	238	25,966,020	25,162,826	3.2	47,800	7,818,440
Llano	448	473	43,769,170	40,074,585	9.2	138,001	13,810,951
Loving	*	*	*	*	*	*	*
Lubbock	5,870	6,228	1,859,604,996	1,899,534,667	-2.1	10,641,326	489,671,699
Lynn	94	90	13,768,975	20,894,578	-34.1	63,606	3,718,694
Madison	188	212	21,376,197	20,328,642	5.2	54,063	8,362,051
Marion	241	264	32,633,768	32,450,725	0.6	101,506	7,070,837
Martin	98	104	23,509,084	29,479,317	-20.3	27,441	3,314,456

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	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Mason	128	120	\$ 7,833,052	\$ 6,936,552	12.9%	\$ 9,032	\$ 2,202,612
Matagorda	701	735	101,747,401	97,757,860	4.1	454,331	39,991,026
Maverick	686	678	99,031,837	99,917,424	-0.9	320,883	45,893,177
McCulloch	196	204	25,412,473	27,219,668	-6.6	34,615	9,244,921
McLennan	4,692	4,817	1,418,133,895	1,453,312,407	-2.4	7,641,052	380,600,505
McMullen	19	22	645,800	1,160,870	-44.4	1,887	291,105
Medina	661	663	96,983,271	102,395,505	-5.3	606,039	22,804,589
Menard	61	65	5,371,051	4,703,095	14.2	4,540	1,433,034
Midland	3,756	4,004	903,574,148	1,126,872,732	-19.8	21,136,344	285,839,614
Milam	462	485	55,397,665	53,667,896	3.2	136,871	16,740,116
Mills	120	127	10,365,139	7,844,969	32.1	2,613	3,793,063
Mitchell	177	188	13,143,481	14,505,537	-9.4	18,681	5,516,168
Montague	501	527	49,336,646	46,740,077	5.6	135,654	15,631,608
Montgomery	5,342	5,475	1,463,329,571	1,416,968,279	3.3	35,213,914	546,707,162
Moore	388	382	64,521,833	67,837,764	-4.9	381,368	19,299,923
Morris	240	245	116,705,887	166,208,873	-29.8	2,606,989	13,381,987
Motley	39	40	4,603,461	4,666,290	-1.3	1,163	657,617
Nacogdoches	1,216	1,195	247,617,082	286,407,604	-13.5	1,720,594	80,892,386
Navarro	936	985	251,602,302	256,803,034	-2.0	1,641,696	52,036,816
Newton	160	169	43,391,272	24,354,011	78.2	24,276	4,265,929
Nolan	400	448	54,989,692	71,437,039	-23.0	579,564	18,975,619
Nuaces	7,392	7,576	1,863,523,792	1,880,555,509	-0.9	27,514,989	708,569,378
Ochiltree	294	300	34,997,591	41,533,582	-15.7	100,906	12,365,922
Oldham	43	44	3,956,599	4,296,511	-7.9	85,955	976,947
Orange	1,488	1,539	272,947,415	292,613,007	-6.7	1,814,256	91,317,496
Palo Pinto	643	662	163,679,982	180,916,614	-9.5	1,175,482	44,534,201
Panola	432	452	65,326,882	52,583,599	24.2	211,693	19,671,211
Parker	1,531	1,425	348,933,734	303,900,399	14.8	3,834,351	88,221,775
Parmer	139	140	28,504,611	21,913,879	30.1	139,810	3,446,066
Pecos	406	421	44,961,295	50,017,294	-10.1	120,608	15,633,143
Polk	784	819	119,472,348	117,264,520	1.9	580,568	44,919,433
Potter	3,326	3,363	1,025,065,240	1,016,593,099	0.8	6,479,658	360,396,133
Presidio	147	145	9,507,194	9,797,170	-3.0	13,718	4,084,326
Rains	168	191	13,653,275	12,067,877	13.1	23,393	6,890,056
Randall	1,449	1,464	366,190,169	373,908,640	-2.1	1,530,890	84,640,703
Reagan	108	117	10,368,920	15,812,962	-34.4	28,883	4,081,849
Real	82	77	2,514,434	2,255,806	11.5	3,042	1,145,696
Red River	223	226	47,888,718	42,098,131	13.8	47,319	6,772,432
Reeves	294	299	27,056,846	28,495,594	-5.0	172,944	11,340,740
Refugio	182	176	19,436,448	20,835,109	-6.7	110,507	6,414,943
Roberts	19	18	461,880	598,435	-22.8	612	199,197
Robertson	256	279	29,859,091	36,601,477	-18.4	345,022	7,922,776
Rockwall	987	991	167,020,477	128,491,325	30.0	691,707	77,405,255
Runnels	272	288	40,049,966	48,993,479	-18.3	145,769	10,712,474
Rusk	775	824	124,924,496	119,195,254	4.8	324,920	39,604,919
Sabine	238	235	54,229,885	45,516,064	19.1	247,075	7,671,628
San Augustine	140	146	23,114,555	29,943,568	-22.8	16,446	5,297,088
San Jacinto	257	281	13,575,015	13,245,457	2.5	9,266	5,968,859
San Patricio	1,022	1,058	227,753,957	218,163,257	4.4	487,748	50,900,235
San Saba	155	149	10,760,700	9,988,973	7.7	20,620	3,334,862
Schleicher	66	69	7,364,226	8,177,899	-9.9	1,098	1,526,320
Scurry	410	447	50,935,305	70,068,461	-27.3	5,482,963	24,637,101

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	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Shackelford	106	103	\$ 3,627,754	\$ 4,837,230	-25.0%	\$ 11,719	\$ 1,917,999
Shelby	465	472	68,462,760	70,015,874	-2.2	439,409	23,100,647
Sherman	60	63	3,693,079	3,616,681	2.1	46,682	1,276,162
Smith	4,453	4,630	941,724,634	930,998,675	1.2	16,832,287	392,773,950
Somervell	180	172	17,113,215	13,337,856	28.3	334,987	6,219,825
Starr	506	559	67,887,280	63,953,579	6.2	401,535	32,123,221
Stephens	294	320	35,676,543	23,985,178	48.7	43,336	10,353,257
Sterling	45	52	1,855,433	3,543,979	-47.6	11,329	901,239
Stonewall	62	69	3,315,766	3,666,655	-9.6	1,348	1,156,759
Sutton	163	166	15,359,839	19,295,221	-20.4	207,721	6,089,497
Swisher	152	168	16,755,316	18,905,725	-11.4	34,640	4,464,674
Tarrant	29,445	29,758	11,246,921,233	10,622,372,961	5.9	237,770,073	3,542,920,078
Taylor	2,929	3,108	796,919,405	796,063,450	0.1	6,219,174	251,812,170
Terrell	31	37	819,614	1,165,130	-29.7	2,419	433,651
Terry	240	259	43,355,644	48,687,815	-11.0	245,721	9,610,645
Throckmorton	42	47	1,918,266	1,900,767	0.9	1,538	697,141
Titus	622	647	298,603,837	277,350,361	7.7	583,391	46,602,884
Tom Green	2,638	2,717	499,341,839	502,247,652	-0.6	4,091,075	176,278,373
Travis	19,674	19,913	6,433,592,235	5,942,363,469	8.3	120,573,976	2,353,440,687
Trinity	264	284	20,857,990	26,844,232	-22.3	18,895	8,360,602
Tyler	302	290	36,061,060	37,400,785	-3.6	53,936	12,050,920
Upshur	555	569	69,980,346	72,587,145	-3.6	143,285	22,810,555
Upton	115	111	8,953,582	14,265,559	-37.2	34,285	2,026,882
Uvalde	519	558	92,594,531	94,217,413	-1.7	237,946	31,176,864
Val Verde	729	800	104,532,967	93,166,974	12.2	301,394	47,489,514
Van Zandt	1,114	1,211	76,411,868	70,836,579	7.9	1,017,271	33,922,478
Victoria	1,865	1,875	474,932,163	487,192,757	-2.5	2,261,345	186,655,095
Walker	837	884	179,288,898	301,565,266	-40.5	6,097,742	64,027,227
Waller	543	538	160,296,620	156,512,876	2.4	1,259,740	25,684,275
Ward	311	341	26,583,290	39,170,392	-32.1	46,253	10,936,863
Washington	801	843	218,958,951	209,464,566	4.5	1,438,387	52,115,042
Webb	3,236	3,260	762,743,418	726,305,327	5.0	4,440,723	275,200,647
Wharton	1,009	1,037	183,051,258	170,897,950	7.1	589,272	47,877,830
Wheeler	157	171	12,677,230	14,992,493	-15.4	19,977	3,579,066
Wichita	2,875	3,009	598,978,409	578,696,079	3.5	3,902,164	215,742,203
Wilbarger	326	334	70,549,642	39,211,846	79.9	2,098,777	15,509,513
Willacy	206	209	24,885,389	24,240,944	2.7	233,080	9,977,958
Williamson	4,226	4,234	1,130,939,204	1,172,939,086	-3.6	20,057,324	483,865,655
Wilson	445	440	40,886,873	37,472,815	9.1	227,355	14,427,666
Winkler	205	231	26,740,572	27,241,773	-1.8	35,334	7,593,350
Wise	834	842	167,089,206	230,976,073	-27.7	1,139,065	51,539,792
Wood	921	961	93,954,096	96,070,692	-2.2	649,365	36,038,170
Yoakum	210	225	35,514,300	33,090,657	7.3	228,973	7,955,040
Young	642	643	68,475,790	64,199,250	6.7	1,286,572	24,340,247
Zapata	189	194	20,765,824	26,203,271	-20.8	31,399	8,355,619
Zavala	130	143	29,378,119	20,023,554	46.7	7,080	3,350,130
In-State Total	429,448	441,547	\$143,887,351,844	\$142,221,783,804	1.2%	\$2,887,394,967	\$43,957,855,961

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Alabama	156	153	\$ 72,029,893	\$ 62,381,862	15.5%	\$ 440,329	\$ 24,635,254
Alaska	*	*	*	*	*	*	*
Arizona	187	210	246,828,797	193,678,417	27.4	2,268,010	63,121,104
Arkansas	287	284	226,777,036	212,037,220	7.0	9,181,120	37,691,307
California	1,555	1,595	4,158,527,646	4,602,136,964	-9.6	59,895,253	526,467,058
Colorado	382	406	304,015,702	260,632,309	16.6	15,423,311	106,105,556
Connecticut	215	219	678,046,142	678,271,874	-0.0	56,002,648	229,078,965
Delaware	38	39	240,514,003	370,723,726	-35.1	51,288,566	51,582,532
Florida	478	493	528,088,086	530,184,967	-0.4	2,535,227	167,194,022
Georgia	525	540	809,503,482	618,249,562	30.9	3,365,380	258,388,777
Hawaii	*	4	*	360,182	*	*	*
Idaho	23	29	192,917,664	92,241,267	109.1	131,336	16,088,255
Illinois	712	714	1,445,012,934	1,015,294,709	42.3	18,533,780	284,105,247
Indiana	160	174	237,073,425	264,971,085	-10.5	6,755,225	51,071,940
Iowa	121	123	122,876,673	94,923,949	29.4	447,831	19,158,138
Kansas	243	248	138,629,755	95,423,405	45.3	24,199,419	74,370,269
Kentucky	122	125	107,614,224	187,116,975	-42.5	1,517,954	17,547,510
Louisiana	656	677	247,624,000	211,001,879	17.4	11,671,531	56,149,393
Maine	12	12	5,383,233	11,218,969	-52.0	112	2,443,532
Maryland	163	164	75,496,929	64,629,174	16.8	6,256,780	22,614,605
Massachusetts	424	449	441,160,654	415,640,923	6.1	2,880,135	107,583,021
Michigan	264	273	303,748,526	303,065,578	0.2	44,443,889	124,149,553
Minnesota	399	399	766,339,700	776,399,096	-1.3	9,026,908	172,891,174
Mississippi	87	96	402,465,626	125,425,537	220.9	1,937,961	13,463,830
Missouri	400	423	561,359,630	466,598,898	20.3	39,139,584	298,459,443
Montana	13	16	10,138,476	4,723,604	114.6	2,893	1,116,512
Nebraska	117	117	74,501,446	71,831,776	3.7	11,791,759	49,645,009
Nevada	40	46	12,642,455	9,318,592	35.7	3,916	5,300,882
New Hampshire	40	36	44,030,737	38,422,739	14.6	279,191	6,371,424
New Jersey	522	520	3,315,652,776	2,830,157,780	17.2	49,591,868	851,744,816
New Mexico	303	334	86,040,448	93,537,006	-8.0	441,162	15,182,132
New York	595	613	725,322,056	845,380,162	-14.2	13,230,479	265,793,593
North Carolina	264	284	429,907,174	349,384,667	23.0	3,423,686	53,409,705
North Dakota	11	9	3,798,323	2,664,415	42.6	249	1,552,818
Ohio	546	545	992,417,274	1,052,032,710	-5.7	38,926,984	193,323,542
Oklahoma	661	715	1,347,749,166	1,356,971,561	-0.7	168,751,440	236,992,165
Oregon	127	123	112,450,244	124,349,927	-9.6	223,413	21,752,935
Pennsylvania	429	443	1,304,228,684	1,268,946,922	2.8	73,853,433	193,786,986
Rhode Island	30	31	47,585,965	48,940,108	-2.8	97,882	6,187,291
South Carolina	95	88	122,008,298	106,823,603	14.2	4,591,389	28,337,680
South Dakota	16	21	7,035,779	55,451,315	-87.3	605,852	3,651,545
Tennessee	270	304	389,524,358	414,031,356	-5.9	23,995,879	175,701,816
Utah	113	121	60,184,752	60,412,950	-0.4	7,172,482	30,808,522
Vermont	12	13	4,472,028	6,550,765	-31.7	14,005	1,684,968
Virginia	246	247	397,550,049	294,410,595	35.0	14,708,543	98,153,358
Washington	188	198	235,906,119	149,789,360	57.5	894,707	40,620,539
Washington, DC	23	26	319,193,562	360,255,688	-11.4	128,867,090	444,727,999
West Virginia	13	14	20,637,559	13,746,802	50.1	155,965	7,492,271
Wisconsin	254	256	391,795,190	306,303,731	27.9	8,657,878	64,402,016
Wyoming	10	14	718,637	7,014,221	-89.8	0	331,354
Canada	19	14	3,019,691	1,021,219	195.7	3,561,137	5,344,160
Mexico	*	*	*	*	*	*	*

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State or Country	Reporting Outlets		Gross Sales	Gross Sales	Percent	Use Tax	Amount Subject to
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr	Change	Purchases	State Sales & Use Tax
Other	260 -----	170 -----	\$ 84,165,841 -----	\$ 68,183,114 -----	23.4% -----	\$ 60,291 -----	\$ 41,092,998 -----
Out-of-State Total	12,829 *****	13,169 *****	\$ 22,856,450,469 *****	\$ 21,593,265,215 *****	5.8% -----	\$ 921,245,862 *****	\$ 5,569,986,744 *****
Total	442,277	454,716	\$166,743,802,313	\$163,815,049,019	1.8%	\$3,808,640,829	\$49,527,842,705

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

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Anderson	496	528	\$ 1,061,900,567	\$ 777,887,383	36.5%	\$ 1,181,028	\$ 40,437,401
Andrews	183	184	15,588,398	19,232,467	-18.9	53,305	7,300,796
Angelina	836	832	166,962,050	160,594,539	4.0	779,827	90,202,356
Aransas	300	301	47,453,576	42,508,691	11.6	81,178	24,235,345
Archer	92	97	8,225,416	8,346,366	-1.4	2,125	2,245,012
Armstrong	21	22	1,104,980	1,139,718	-3.0	789	417,680
Atascosa	304	325	56,833,972	45,514,842	24.9	141,903	22,324,966
Austin	352	369	52,527,680	50,260,134	4.5	430,527	24,351,966
Bailey	86	97	10,747,826	13,688,885	-21.5	8,925	3,732,992
Bandera	209	199	16,196,958	12,910,740	25.5	41,250	7,278,378
Bastrop	522	520	104,421,825	94,460,080	10.5	330,991	37,338,933
Baylor	67	72	7,444,881	7,572,152	-1.7	46,475	2,117,227
Bee	261	259	34,976,479	37,846,243	-7.6	114,291	20,918,105
Bell	2,192	2,250	852,141,020	712,600,498	19.6	2,586,942	237,012,339
Bexar	13,333	13,901	3,592,803,163	3,330,197,511	7.9	36,913,747	1,854,367,139
Blanco	141	147	8,349,774	7,478,665	11.6	19,423	3,695,375
Borden	6	7	316,772	45,910	590.0	493	172,155
Bosque	204	216	14,354,088	13,571,432	5.8	3,899	7,156,736
Bowie	1,071	1,062	213,020,332	206,955,771	2.9	1,912,038	114,911,652
Brazoria	2,201	2,372	406,226,816	393,509,001	3.2	1,993,935	204,767,505
Brazos	1,444	1,458	355,714,026	330,135,113	7.7	1,773,152	207,060,022
Brewster	196	210	18,426,356	17,666,173	4.3	148,923	9,924,776
Briscoe	28	30	1,055,336	1,014,909	4.0	976	461,886
Brooks	98	97	11,764,040	11,727,241	0.3	95,738	6,999,261
Brown	465	488	76,658,970	72,794,683	5.3	426,650	42,135,359
Burleson	176	192	19,782,344	20,491,786	-3.5	113,015	8,514,893
Burnet	465	484	83,966,267	69,086,046	21.5	261,988	39,710,813
Caldwell	293	305	40,994,378	39,547,737	3.7	68,659	16,361,375
Calhoun	238	242	29,751,225	31,079,080	-4.3	363,657	16,621,654
Callahan	141	155	8,606,413	7,619,703	12.9	20,128	4,003,786
Cameron	3,217	3,278	555,577,729	535,177,370	3.8	1,904,720	310,347,910
Camp	132	136	17,737,763	18,047,933	-1.7	8,510	7,757,347
Carson	61	68	3,971,892	4,590,387	-13.5	2,560	1,703,632
Cass	332	359	45,633,584	46,192,368	-1.2	76,769	18,336,048
Castro	81	86	8,411,623	8,314,539	1.2	31,103	3,438,613
Chambers	224	240	54,015,546	118,785,660	-54.5	162,642	15,090,211
Cherokee	467	495	74,819,519	71,194,156	5.1	220,952	29,649,409
Childress	98	101	14,668,184	14,021,689	4.6	33,733	6,601,783
Clay	95	105	13,987,450	12,740,034	9.8	58,796	2,997,595
Cochran	38	43	4,522,823	5,548,034	-18.5	3,367	988,254
Coke	54	59	5,108,965	5,798,496	-11.9	39,641	1,033,975
Coleman	122	137	11,462,191	12,278,775	-6.7	8,573	4,973,716
Collin	3,695	3,586	1,254,853,525	1,088,175,112	15.3	9,883,641	652,349,487
Collingsworth	30	33	2,338,710	2,253,982	3.8	8,243	996,173
Colorado	307	312	44,336,503	40,732,711	8.8	126,555	16,933,361
Comal	990	1,079	898,603,193	164,700,866	445.6	1,161,535	84,722,538
Comanche	183	187	25,021,491	23,307,303	7.4	11,030	8,218,320
Concho	36	32	3,662,076	3,534,077	3.6	893	1,106,768
Cooke	514	511	85,170,396	80,253,156	6.1	241,281	41,178,747
Coryell	406	428	66,815,510	67,555,184	-1.1	302,461	34,960,716
Cottle	29	33	3,019,372	3,049,499	-1.0	196	594,986
Crane	55	65	3,899,447	6,099,788	-36.1	587	1,815,975

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County	Reporting Outlets 1999 1st Qtr	Reporting Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Crockett	70	81	\$ 5,775,100	\$ 7,321,669	-21.1%	\$ 2,944	\$ 2,870,229
Crosby	71	78	16,346,114	18,483,461	-11.6	28,940	1,752,719
Culberson	61	62	12,463,697	9,901,676	25.9	20,964	3,600,206
Dallam	126	131	13,667,939	14,179,798	-3.6	19,809	6,545,027
Dallas	24,604	25,610	8,808,029,701	8,395,634,490	4.9	56,894,434	3,602,160,236
Dawson	164	186	18,872,393	19,433,331	-2.9	22,881	8,798,615
Deaf Smith	209	208	36,897,698	30,270,841	21.9	100,879	10,316,199
Delta	55	64	2,682,684	2,642,380	1.5	12,863	1,123,252
Denton	3,212	3,136	973,894,701	895,944,687	8.7	4,444,987	479,119,771
De Witt	224	249	27,869,573	27,419,459	1.6	137,919	12,376,927
Dickens	35	39	1,928,991	2,260,897	-14.7	869	1,004,773
Dimmit	102	103	11,646,995	12,512,525	-6.9	30,053	6,593,393
Donley	52	61	3,395,619	3,409,873	-0.4	1,812	1,708,257
Duval	135	145	8,019,412	9,277,883	-13.6	11,037	4,130,454
Eastland	256	269	27,396,893	30,791,582	-11.0	25,733	11,825,002
Ector	1,709	1,873	278,572,434	320,918,330	-13.2	2,308,949	142,303,425
Edwards	18	22	1,817,739	2,341,050	-22.4	278	524,808
Ellis	954	983	170,460,115	150,027,242	13.6	1,082,318	81,683,092
El Paso	5,509	5,875	1,269,453,211	1,200,974,533	5.7	7,294,781	639,562,109
Erath	366	389	76,414,886	66,433,710	15.0	106,966	33,831,963
Falls	200	213	17,268,755	17,035,504	1.4	141,871	7,785,811
Fannin	302	307	38,262,498	34,725,363	10.2	64,803	15,563,443
Fayette	390	406	59,030,366	59,237,726	-0.4	209,079	19,670,398
Fisher	38	40	2,597,566	2,586,376	0.4	2,062	1,079,634
Floyd	87	81	10,188,194	9,935,462	2.5	3,036	2,034,070
Foard	18	26	1,099,166	1,136,474	-3.3	192	410,724
Fort Bend	2,558	2,603	591,818,611	517,958,369	14.3	2,069,931	311,571,974
Franklin	116	112	11,696,229	11,880,398	-1.6	9,784	5,292,634
Freestone	230	232	29,279,533	27,602,071	6.1	39,147	9,104,476
Frio	141	163	17,600,040	16,987,393	3.6	20,911	8,036,761
Gaines	161	166	24,596,949	21,862,734	12.5	67,099	6,650,689
Galveston	2,641	2,808	430,261,288	408,696,308	5.3	10,563,771	248,578,021
Garza	155	163	5,531,120	5,983,804	-7.6	4,446	2,935,807
Gillespie	467	486	53,574,742	45,778,079	17.0	190,215	28,936,224
Glasscock	7	13	416,480	601,035	-30.7	155	179,189
Goliad	61	60	9,235,078	6,154,548	50.1	4,410	2,517,047
Gonzales	202	218	28,642,971	28,000,112	2.3	141,003	11,898,977
Gray	304	339	45,014,304	52,337,615	-14.0	69,755	23,910,950
Grayson	1,427	1,447	253,585,738	237,958,585	6.6	808,997	130,528,368
Gregg	1,827	1,910	384,944,740	395,239,653	-2.6	1,061,068	206,885,136
Grimes	225	238	61,295,494	71,493,385	-14.3	1,452,321	13,253,095
Guadalupe	693	727	120,563,341	138,939,109	-13.2	654,877	73,582,137
Hale	411	427	785,188,998	56,317,113	1294.2	325,361	30,945,132
Hall	55	59	3,471,224	3,044,031	14.0	19,893	1,568,987
Hamilton	135	125	10,189,696	10,173,029	0.2	22,640	4,598,738
Hansford	61	70	6,934,567	6,707,088	3.4	4,684	2,554,399
Hardeman	65	69	4,624,675	4,808,867	-3.8	10,833	2,205,245
Hardin	430	470	87,018,699	81,754,349	6.4	219,585	31,822,522
Harris	36,685	38,251	9,461,873,453	9,599,387,108	-1.4	70,591,316	4,796,766,665
Harrison	568	577	95,375,506	94,314,801	1.1	440,521	42,781,024
Hartley	13	22	3,039,452	2,744,564	10.7	286	949,923
Haskell	84	102	12,190,268	12,433,097	-2.0	38,839	2,878,458

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	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr				
Hays	1,163	1,150	\$ 212,259,696	\$ 184,120,652	15.3%	\$ 3,029,695	\$ 131,869,732	
Hemphill	58	61	4,380,039	4,905,524	-10.7	3,421	1,829,789	
Henderson	879	884	117,044,460	122,492,217	-4.4	527,819	60,598,363	
Hidalgo	4,344	4,570	1,040,549,473	934,705,986	11.3	4,972,301	531,619,205	
Hill	497	508	75,728,041	73,587,655	2.9	214,587	38,912,885	
Hockley	245	271	37,175,800	50,747,140	-26.7	71,133	14,696,155	
Hood	478	493	75,184,001	64,964,436	15.7	223,825	39,016,877	
Hopkins	400	419	84,346,896	85,506,331	-1.4	220,996	32,921,734	
Houston	196	221	31,786,802	29,468,550	7.9	40,536	12,970,111	
Howard	389	399	62,268,777	65,351,809	-4.7	314,712	27,603,723	
Hudspeth	38	38	2,414,138	2,202,488	9.6	24,961	823,941	
Hunt	803	851	140,300,501	123,371,144	13.7	424,031	65,857,012	
Hutchinson	283	308	36,784,538	39,277,102	-6.3	93,694	18,784,831	
Irion	22	32	501,516	650,458	-22.9	263	295,466	
Jack	94	97	5,801,627	5,840,185	-0.7	7,044	3,161,742	
Jackson	149	156	26,264,047	39,606,738	-33.7	44,134	9,889,993	
Jasper	427	454	81,600,021	127,242,699	-35.9	397,866	35,657,856	
Jeff Davis	39	48	1,689,837	1,821,234	-7.2	2,036	1,007,003	
Jefferson	2,629	2,717	623,867,707	565,638,174	10.3	2,125,404	346,353,872	
Jim Hogg	81	84	6,651,370	9,387,919	-29.1	4,941	3,118,744	
Jim Wells	457	471	60,475,087	64,718,010	-6.6	198,068	34,522,518	
Johnson	896	930	175,120,560	170,857,564	2.5	581,934	91,072,331	
Jones	143	163	37,173,265	26,426,864	40.7	62,010	13,577,679	
Karnes	139	131	14,317,168	14,875,432	-3.8	85,546	7,477,749	
Kaufman	882	923	149,010,498	150,517,799	-1.0	747,662	65,573,480	
Kendall	393	412	95,295,456	79,330,208	20.1	156,807	22,518,463	
Kenedy	4	4	25,387	16,887	50.3	0	19,941	
Kent	13	11	2,349,994	2,789,956	-15.8	0	158,489	
Kerr	557	581	103,493,286	99,372,581	4.1	917,132	55,435,215	
Kimble	81	88	10,793,233	11,710,784	-7.8	6,611	4,759,982	
King	9	11	258,823	323,657	-20.0	3,630	98,193	
Kinney	35	37	2,187,199	1,716,943	27.4	22,445	990,646	
Kleberg	312	333	55,404,140	53,911,345	2.8	148,074	31,523,994	
Knox	59	66	3,447,222	3,676,106	-6.2	1,186	1,319,302	
Lamar	611	601	122,907,379	110,750,787	11.0	490,646	58,492,700	
Lamb	153	170	12,811,962	13,839,828	-7.4	219,729	6,088,565	
Lampasas	170	183	21,176,234	19,969,460	6.0	43,181	8,231,912	
La Salle	70	82	6,316,269	6,172,637	2.3	11,289	2,689,484	
Lavaca	254	265	30,230,922	34,017,202	-11.1	96,224	13,738,956	
Lee	203	204	41,130,668	32,943,109	24.9	86,652	11,264,385	
Leon	230	226	21,422,514	19,165,343	11.8	16,360	7,745,589	
Liberty	592	605	300,385,485	175,677,621	71.0	335,111	48,509,096	
Limestone	288	315	35,785,097	35,586,806	0.6	70,489	16,248,701	
Lipscomb	38	38	1,630,319	1,824,211	-10.6	584	720,583	
Live Oak	141	144	19,871,760	19,426,834	2.3	45,952	6,034,141	
Llano	234	248	19,709,054	19,437,427	1.4	47,926	9,565,046	
Loving	*	*	*	*	*	*	*	
Lubbock	3,005	3,241	703,623,666	668,739,351	5.2	4,228,571	340,485,759	
Lynn	55	55	4,383,509	10,454,333	-58.1	15,689	1,250,912	
Madison	101	112	15,925,378	15,532,966	2.5	49,517	7,095,496	
Marion	182	190	12,516,054	11,771,994	6.3	59,929	5,006,212	
Martin	42	50	7,092,817	8,494,802	-16.5	27,441	1,332,761	

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	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr				
Mason	66	69	\$ 3,850,326	\$ 3,469,743	11.0%	\$ 2,769	\$ 1,573,255	
Matagorda	390	424	61,534,783	56,505,866	8.9	113,523	30,640,437	
Maverick	486	475	78,953,673	71,570,646	10.3	282,186	42,125,909	
McCulloch	117	124	16,744,695	13,506,367	24.0	31,069	8,005,872	
McLennan	2,503	2,552	513,054,214	500,476,655	2.5	1,527,279	260,919,045	
McMullen	12	10	581,069	557,664	4.2	250	275,635	
Medina	365	356	59,615,635	61,573,537	-3.2	140,662	17,801,189	
Menard	38	42	2,434,460	2,289,111	6.3	4,532	1,175,999	
Midland	1,719	1,860	301,126,582	343,266,642	-12.3	1,666,892	166,610,539	
Milam	268	281	33,320,165	30,531,635	9.1	38,092	12,944,500	
Mills	75	76	7,949,239	5,274,726	50.7	1,469	1,991,002	
Mitchell	108	114	9,375,410	9,929,377	-5.6	14,321	4,494,066	
Montague	287	289	33,173,851	29,392,378	12.9	103,357	11,868,124	
Montgomery	2,416	2,511	630,483,441	565,283,411	11.5	3,154,542	369,460,780	
Moore	199	203	27,515,837	28,184,600	-2.4	215,381	14,873,132	
Morris	128	129	11,934,940	11,642,830	2.5	14,606	5,217,726	
Motley	25	28	1,149,884	1,102,127	4.3	274	471,006	
Nacogdoches	653	641	129,250,128	126,004,640	2.6	482,727	63,408,529	
Navarro	525	569	74,960,831	71,911,373	4.2	240,701	38,496,590	
Newton	111	110	41,041,771	19,480,653	110.7	6,655	3,787,229	
Nolan	207	242	31,521,906	33,797,680	-6.7	97,796	13,828,758	
Nueces	3,610	3,747	719,149,821	709,423,383	1.4	3,111,719	433,550,315	
Ochiltree	125	131	15,482,797	17,087,765	-9.4	10,898	7,369,485	
Oldham	22	24	1,747,216	1,864,098	-6.3	163	730,340	
Orange	768	815	138,212,545	132,524,060	4.3	340,912	73,823,644	
Palo Pinto	355	347	54,960,523	51,251,983	7.2	421,644	25,991,011	
Panola	215	234	28,078,177	28,328,899	-0.9	62,767	14,042,754	
Parker	719	680	196,426,097	175,571,260	11.9	745,463	62,394,933	
Parmer	77	75	11,243,992	8,411,233	33.7	10,773	2,263,700	
Pecos	209	214	23,469,882	25,099,127	-6.5	80,410	12,644,046	
Polk	420	434	73,191,056	70,776,918	3.4	96,663	34,126,670	
Potter	1,680	1,721	429,543,687	415,255,665	3.4	2,475,409	231,644,845	
Presidio	108	107	7,047,296	6,567,184	7.3	13,195	3,396,388	
Rains	104	117	9,537,440	7,637,150	24.9	10,634	5,934,943	
Randall	705	728	128,877,697	161,332,889	-20.1	404,328	58,054,984	
Reagan	50	53	5,834,812	7,600,182	-23.2	6,462	2,091,389	
Real	55	56	1,942,845	1,995,411	-2.6	1,245	882,967	
Red River	144	155	13,408,970	17,779,424	-24.6	11,046	5,984,595	
Reeves	172	178	16,519,547	17,957,970	-8.0	115,421	8,584,456	
Refugio	112	96	11,086,623	11,280,025	-1.7	39,589	4,901,698	
Roberts	12	11	346,133	383,443	-9.7	612	174,273	
Robertson	154	167	13,385,487	13,229,946	1.2	177,021	6,170,939	
Rockwall	476	475	100,261,617	74,093,313	35.3	279,675	55,084,088	
Runnels	146	160	16,543,657	13,241,775	24.9	30,057	6,391,372	
Rusk	404	447	55,181,007	54,181,179	1.8	167,834	23,868,582	
Sabine	144	142	10,535,431	10,003,224	5.3	18,271	5,126,212	
San Augustine	86	94	8,392,757	8,991,483	-6.7	9,688	3,441,008	
San Jacinto	156	166	9,859,918	8,893,093	10.9	1,334	4,914,764	
San Patricio	532	558	96,866,794	87,103,027	11.2	123,653	39,948,265	
San Saba	94	91	5,964,619	5,834,781	2.2	13,030	2,713,331	
Schleicher	34	34	1,743,548	2,088,227	-16.5	376	782,350	
Scurry	204	216	25,177,364	30,613,451	-17.8	61,397	12,649,483	

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	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Shackelford	54	48	\$ 2,427,385	\$ 2,731,002	-11.1%	\$ 11,156	\$ 1,323,349
Shelby	270	276	40,777,496	39,815,281	2.4	165,495	17,290,136
Sherman	33	37	2,263,265	2,642,857	-14.4	36,727	801,696
Smith	2,400	2,519	515,637,274	507,781,829	1.5	2,476,596	262,407,861
Somervell	101	85	8,289,892	7,489,587	10.7	3,733	3,910,337
Starr	362	410	57,997,371	54,505,381	6.4	395,547	29,050,711
Stephens	143	162	13,867,075	15,172,153	-8.6	17,528	7,083,022
Sterling	26	30	1,327,593	1,791,472	-25.9	11,155	709,649
Stonewall	33	36	2,628,678	2,263,156	16.2	1,287	774,964
Sutton	79	79	6,449,047	6,842,236	-5.7	2,237	2,845,429
Swisher	82	93	8,960,662	9,836,566	-8.9	6,307	2,877,180
Tarrant	13,601	13,675	4,130,904,204	3,713,653,301	11.2	28,346,866	2,106,503,612
Taylor	1,481	1,551	340,956,258	332,468,363	2.6	1,814,251	167,283,073
Terrell	20	26	503,281	697,660	-27.9	12	333,323
Terry	135	141	25,451,553	24,731,980	2.9	46,908	7,409,349
Throckmorton	26	29	1,213,919	1,171,263	3.6	223	538,604
Titus	345	352	75,374,501	82,920,302	-9.1	102,100	33,550,431
Tom Green	1,413	1,413	243,751,621	231,740,552	5.2	695,541	126,363,455
Travis	9,112	9,269	2,580,495,933	2,361,998,345	9.3	52,428,538	1,441,377,421
Trinity	164	174	14,885,810	17,317,274	-14.0	8,393	6,687,087
Tyler	182	174	24,056,789	26,225,490	-8.3	33,803	10,509,994
Upshur	301	311	41,256,953	42,510,705	-2.9	90,626	17,030,203
Upton	61	58	3,014,069	4,040,379	-25.4	349	1,536,497
Uvalde	311	335	49,165,395	50,000,087	-1.7	135,089	25,708,916
Val Verde	438	482	79,603,881	73,198,357	8.8	136,170	39,838,451
Van Zandt	774	839	57,523,851	52,772,884	9.0	528,520	28,026,419
Victoria	923	930	235,119,688	226,435,026	3.8	824,406	129,843,699
Walker	473	489	105,007,366	100,389,112	4.6	322,742	47,055,324
Waller	279	289	102,855,792	108,366,010	-5.1	254,401	17,231,457
Ward	157	171	16,484,079	16,213,908	1.7	25,855	6,229,190
Washington	406	425	63,644,724	58,927,298	8.0	233,259	35,084,152
Webb	1,996	1,987	430,367,104	404,763,762	6.3	1,735,852	215,447,599
Wharton	534	564	84,297,319	82,588,257	2.1	331,711	34,203,128
Wheeler	90	102	7,231,635	7,914,471	-8.6	18,099	2,718,434
Wichita	1,500	1,568	298,165,586	265,899,993	12.1	1,099,885	158,542,244
Wilbarger	189	192	21,989,834	22,269,111	-1.3	57,148	10,469,608
Willacy	144	151	16,129,298	15,963,522	1.0	41,921	7,942,675
Williamson	1,944	1,968	479,180,182	428,461,108	11.8	2,193,139	272,992,258
Wilson	231	232	22,698,784	22,070,277	2.8	114,270	10,265,666
Winkler	95	112	6,925,886	9,174,417	-24.5	5,877	3,902,103
Wise	386	390	80,801,672	70,182,170	15.1	153,807	34,365,395
Wood	536	568	52,301,568	55,352,034	-5.5	464,743	27,045,072
Yoakum	97	105	11,084,147	13,747,966	-19.4	25,037	2,991,658
Young	329	333	28,709,428	31,119,522	-7.7	121,602	14,830,028
Zapata	118	119	9,753,216	10,296,080	-5.3	21,977	5,192,985
Zavala	88	95	7,244,423	6,555,294	10.5	3,066	2,848,981
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In-State Total	215,039	222,912	\$ 54,409,210,940	\$ 50,273,934,969	8.2%	\$ 360,050,592	\$25,253,043,381

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	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Alabama	36	36	\$ 7,124,918	\$ 8,021,543	-11.2%	\$ 105,771	\$ 2,031,291
Alaska	*	*	*	*	*	*	*
Arizona	46	62	35,461,119	117,371,905	-69.8	75,207	26,050,291
Arkansas	89	100	21,842,772	22,738,006	-3.9	5,073,365	10,781,597
California	412	450	564,191,943	430,972,871	30.9	4,026,549	154,020,149
Colorado	109	117	70,366,213	83,693,166	-15.9	89,308	14,802,768
Connecticut	50	55	62,680,095	77,278,860	-18.9	435,671	6,211,016
Delaware	5	5	467,292	397,575	17.5	0	27,805
Florida	132	150	73,243,683	110,624,563	-33.8	126,673	26,897,949
Georgia	113	134	111,749,973	100,211,058	11.5	646,179	22,358,735
Hawaii	*	*	*	*	*	*	*
Idaho	7	11	162,329,128	52,131,767	211.4	75,203	6,341,704
Illinois	171	181	171,343,925	142,387,034	20.3	812,585	62,178,168
Indiana	35	38	44,795,660	48,570,137	-7.8	267,802	27,120,500
Iowa	33	38	84,374,761	60,192,203	40.2	6,223	5,012,607
Kansas	68	72	14,518,321	12,445,714	16.7	167,785	5,124,347
Kentucky	32	40	30,614,041	89,802,550	-65.9	47,756	7,943,371
Louisiana	202	217	40,134,140	51,653,408	-22.3	71,408	7,861,327
Maine	*	4	*	10,372,140	*	*	*
Maryland	31	33	11,489,954	11,927,205	-3.7	0	3,402,450
Massachusetts	107	125	126,363,054	129,009,211	-2.1	1,689,568	40,911,381
Michigan	42	56	31,426,590	31,362,461	0.2	119,788	15,904,720
Minnesota	99	99	67,629,276	67,748,757	-0.2	265,362	37,677,057
Mississippi	17	26	1,305,646	38,907,244	-96.6	18,823	1,253,791
Missouri	88	106	91,720,185	65,521,947	40.0	325,562	70,456,912
Montana	7	9	1,266,497	678,180	86.7	0	759,618
Nebraska	31	35	12,844,820	9,754,646	31.7	45,817	11,738,764
Nevada	13	14	2,170,939	1,071,241	102.7	40	2,027,110
New Hampshire	11	7	2,528,984	4,653,693	-45.7	0	1,098,788
New Jersey	132	141	269,519,265	209,343,112	28.7	677,140	29,468,649
New Mexico	92	111	11,243,650	6,033,777	86.3	14,935	1,313,902
New York	147	166	152,984,204	204,159,092	-25.1	1,265,491	87,722,471
North Carolina	66	82	137,747,095	97,999,707	40.6	321,425	12,462,224
North Dakota	*	*	*	*	*	*	*
Ohio	124	121	181,165,245	153,480,888	18.0	3,960,906	38,973,099
Oklahoma	208	241	382,524,528	150,953,412	153.4	28,378,223	45,762,204
Oregon	28	37	4,367,349	7,039,278	-38.0	0	3,254,097
Pennsylvania	95	93	254,123,497	186,237,684	36.5	9,221,852	50,967,217
Rhode Island	6	4	6,778,451	6,079,800	11.5	0	505,589
South Carolina	14	11	8,284,516	9,023,493	-8.2	0	787,258
South Dakota	4	7	931,617	50,244,462	-98.1	0	909,877
Tennessee	78	89	47,427,164	51,836,890	-8.5	147,353	11,675,386
Utah	44	46	14,604,346	12,028,027	21.4	7,022,727	15,795,496
Vermont	4	6	2,572,475	5,658,171	-54.5	14,005	722,829
Virginia	48	60	52,316,059	38,470,025	36.0	843,091	44,041,943
Washington	46	51	41,759,029	42,751,718	-2.3	84,491	9,993,924
Washington, DC	8	7	4,239,161	2,203,602	92.4	1,892,644	3,775,391
West Virginia	*	*	*	*	*	*	*
Wisconsin	47	51	55,994,892	50,186,373	11.6	96,829	9,182,174
Wyoming	5	6	642,827	6,499,666	-90.1	0	255,633
Canada	*	*	*	*	*	*	*
Mexico	*	*	*	*	*	*	*

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

September 21, 1999

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Other	29	27	\$ 6,732,567	\$ 7,785,633	-13.5%	\$ 869	\$ 5,752,365
Out-of-State Total	3,223	3,589	\$ 3,486,116,495	\$ 3,079,179,078	13.2%	\$ 68,434,426	\$ 945,845,594
Total	218,262	226,501	\$ 57,895,327,435	\$ 53,353,114,047	8.5%	\$ 428,485,018	\$26,198,888,975

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

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	10,821	11,016	\$ 630,944,982	\$ 522,363,419	20.8%	\$ 6,259,649	\$ 269,001,685
Mining	2,117	2,271	2,595,217,307	2,537,950,752	2.3	222,124,694	329,966,045
Construction	26,409	26,925	8,410,461,491	7,838,374,748	7.3	254,128,163	1,511,420,377
Manufacturing	24,047	24,859	28,966,748,985	30,235,187,026	-4.2	1,053,727,468	3,796,248,004
Transportation/Utilities	7,862	7,904	11,142,167,996	10,949,376,102	1.8	727,914,862	5,964,563,729
Wholesale Trade							
Durable Goods	20,368	20,647	18,377,057,808	20,311,897,407	-9.5	213,157,614	3,121,677,284
Nondurable Goods	8,453	8,812	19,888,176,849	20,141,769,309	-1.3	398,381,348	1,373,712,660
Total Wholesale Trade	28,821	29,459	38,265,234,657	40,453,666,716	-5.4	611,538,962	4,495,389,944
Retail Trade							
Building Materials	9,580	9,982	3,718,869,578	3,331,028,004	11.6	35,026,154	2,455,073,925
General Merchandise	5,496	5,730	9,153,941,075	6,660,671,684	37.4	47,232,079	5,049,118,581
Food Stores	23,144	23,353	8,802,166,142	8,886,240,254	-0.9	35,679,310	2,937,050,542
Automotive	15,843	16,878	11,497,580,554	10,451,192,663	10.0	45,325,991	1,502,267,157
Clothing	15,665	16,719	2,172,830,920	2,002,081,799	8.5	19,486,565	1,926,504,799
Home Furnishings	21,865	22,718	5,925,252,182	6,148,497,736	-3.6	50,691,645	3,115,271,154
Restaurants	46,124	46,762	5,469,329,973	5,069,310,726	7.9	73,478,990	4,667,917,143
Drug Stores	3,049	3,177	1,662,096,796	1,412,031,166	17.7	5,573,097	456,456,558
Liquor Stores	2,729	2,741	392,032,844	371,307,697	5.6	950,829	307,220,474
Miscellaneous Retail	74,767	78,441	9,101,227,371	9,020,752,318	0.9	115,040,358	3,782,008,642
Total Retail Trade	218,262	226,501	57,895,327,435	53,353,114,047	8.5	428,485,018	26,198,888,975
Financial Services	4,669	4,498	743,880,567	700,219,132	6.2	58,663,071	229,201,159
Services	116,786	119,686	16,944,593,903	16,437,309,808	3.1	322,760,282	6,311,248,579
Public Administration	435	415	207,701,064	225,875,551	-8.0	790,914	109,613,781
Nonclassifiable	266	274	84,141,905	77,607,441	8.4	602,826	17,276,938
Other	1,782	908	857,382,021	484,004,277	77.1	121,644,920	295,023,489
Total	442,277	454,716	\$166,743,802,313	\$163,815,049,019	1.8%	\$3,808,640,829	\$49,527,842,705

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

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

September 21, 1999

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Abilene	2,929	3,108	\$ 796,919,405	\$ 796,063,450	0.1%	\$ 6,219,174	\$ 251,812,170
Amarillo	4,775	4,827	1,391,255,409	1,390,501,739	0.1	8,010,548	445,036,836
Austin-San Marcos	27,617	27,799	8,178,842,080	7,625,649,918	7.3	146,304,412	3,081,304,252
Beaumont-Port Arthur-Orange	7,527	7,749	2,520,479,831	2,383,996,403	5.7	23,014,215	662,770,229
Brazoria PMSA	4,267	4,494	1,003,948,008	1,091,889,352	-8.1	10,225,415	281,313,912
Brownsville-Harlingen-San Benito	5,434	5,550	976,384,906	990,504,133	-1.4	6,919,110	429,923,313
Bryan-College Station	2,749	2,812	639,833,521	591,623,255	8.1	5,380,722	281,824,550
Corpus Christi	8,414	8,634	2,091,277,749	2,098,718,766	-0.4	28,002,737	759,469,613
Dallas PMSA	76,827	78,511	36,297,262,076	35,715,979,516	1.6	839,017,702	11,428,724,412
El Paso	10,006	10,547	2,974,917,599	3,312,849,667	-10.2	29,963,147	925,179,768
Fort Worth-Arlington PMSA	33,919	34,192	12,105,542,036	11,390,873,563	6.3	244,155,428	3,809,774,760
Galveston-Texas City PMSA	4,818	5,000	2,033,568,309	2,210,156,961	-8.0	15,396,792	333,149,491
Houston PMSA	89,314	91,857	34,413,777,123	35,939,277,614	-4.2	1,012,492,627	10,213,575,408
Killeen-Temple	4,690	4,787	1,823,812,032	1,562,726,191	16.7	11,295,599	392,411,457
Laredo	3,236	3,260	762,743,418	726,305,327	5.0	4,440,723	275,200,647
Longview-Marshall	5,303	5,454	1,373,573,479	1,438,604,817	-4.5	13,885,529	426,317,561
Lubbock	5,870	6,228	1,859,604,996	1,899,534,667	-2.1	10,641,326	489,671,699
McAllen-Edinburg-Mission	7,315	7,637	1,647,763,300	1,601,336,625	2.9	8,749,761	668,634,857
Odessa-Midland	7,502	8,027	1,521,846,988	1,933,972,881	-21.3	25,346,050	506,953,650
San Angelo	2,638	2,717	499,341,839	502,247,652	-0.6	4,091,075	176,278,373
San Antonio	29,927	30,840	11,899,478,842	10,430,908,993	14.1	267,933,541	3,383,026,952
Sherman-Denison	2,729	2,768	491,784,330	505,915,181	-2.8	4,019,443	179,074,914
Texarkana	1,913	1,920	564,745,613	548,708,150	2.9	4,405,644	155,430,644
Tyler	4,453	4,630	941,724,634	930,998,675	1.2	16,832,287	392,773,950
Victoria	1,865	1,875	474,932,163	487,192,757	-2.5	2,261,345	186,655,095
Waco	4,692	4,817	1,418,133,895	1,453,312,407	-2.4	7,641,052	380,600,505
Wichita Falls	3,064	3,206	616,464,688	592,522,078	4.0	3,931,718	218,941,525
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MSA Total	363,793	373,246	131,319,958,269	130,152,370,738	0.9	2,760,577,122	40,735,830,543
Texas Non-MSA Areas	65,810	68,379	12,600,844,155	12,089,458,757	4.2	126,803,137	3,234,819,826
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Texas Total	429,603	441,625	143,920,802,424	142,241,829,495	1.2	2,887,380,259	43,970,650,369
Out-of-State Taxpayers	12,674	13,091	22,822,999,889	21,573,219,524	5.8	921,260,570	5,557,192,336
=====	=====	=====	=====	=====	=====	=====	=====
Total	442,277	454,716	\$166,743,802,313	\$163,815,049,019	1.8%	\$3,808,640,829	\$49,527,842,705

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

September 21, 1999

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Abilene	1,481	1,551	\$ 340,956,258	\$ 332,468,363	2.6%	\$ 1,814,251	\$ 167,283,073
Amarillo	2,385	2,449	558,421,384	576,588,554	-3.2	2,879,737	289,699,829
Austin-San Marcos	13,034	13,212	3,417,352,014	3,108,587,922	9.9	58,051,022	1,899,939,719
Beaumont-Port Arthur-Orange	3,827	4,002	849,098,951	779,916,583	8.9	2,685,901	452,000,038
Brazoria PMSA	2,201	2,372	406,226,816	393,509,001	3.2	1,993,935	204,767,505
Brownsville-Harlingen-San Benito	3,217	3,278	555,577,729	535,177,370	3.8	1,904,720	310,347,910
Bryan-College Station	1,444	1,458	355,714,026	330,135,113	7.7	1,773,152	207,060,022
Corpus Christi	4,142	4,305	816,016,615	796,526,410	2.4	3,235,372	473,498,580
Dallas PMSA	35,505	36,448	11,713,855,118	11,000,256,004	6.5	74,284,567	5,062,425,529
El Paso	5,509	5,875	1,269,453,211	1,200,974,533	5.7	7,294,781	639,562,109
Fort Worth-Arlington PMSA	15,694	15,778	4,577,634,862	4,125,046,561	11.0	29,898,088	2,298,987,753
Galveston-Texas City PMSA	2,641	2,808	430,261,288	408,696,308	5.3	10,563,771	248,578,021
Houston PMSA	42,754	44,499	11,141,432,328	11,085,458,179	0.5	76,567,943	5,558,630,183
Killeen-Temple	2,598	2,678	918,956,530	780,155,682	17.8	2,889,403	271,973,055
Laredo	1,998	1,987	430,367,104	404,763,762	6.3	1,735,852	215,447,599
Longview-Marshall	2,696	2,798	521,577,199	532,065,159	-2.0	1,592,215	266,696,363
Lubbock	3,005	3,241	703,623,666	668,739,351	5.2	4,228,571	340,485,759
McAllen-Edinburg-Mission	4,344	4,570	1,040,549,473	934,705,986	11.3	4,972,301	531,619,205
Odessa-Midland	3,428	3,733	579,699,016	664,184,972	-12.7	3,975,841	308,913,964
San Angelo	1,359	1,413	243,751,621	231,740,552	5.2	695,541	126,363,455
San Antonio	15,247	15,939	4,634,668,481	3,655,907,763	26.8	38,844,429	2,022,937,480
Sherman-Denison	1,427	1,447	253,585,738	237,958,585	6.6	808,997	130,528,368
Texarkana	1,071	1,062	213,020,332	206,955,771	2.9	1,912,038	114,911,652
Tyler	2,400	2,519	515,637,274	507,781,829	1.5	2,476,596	262,407,861
Victoria	923	930	235,119,688	226,435,026	3.8	824,406	129,843,699
Waco	2,503	2,552	513,054,214	500,476,655	2.5	1,527,279	260,919,045
Wichita Falls	1,592	1,665	306,391,002	274,246,359	11.7	1,102,010	160,787,256
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MSA Total	178,423	184,569	47,542,001,938	44,499,458,353	6.8	340,532,719	22,956,615,032
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Texas Non-MSA Areas	36,616	38,343	6,867,209,002	5,774,476,616	18.9	19,517,873	2,296,428,349
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Texas Total	215,039	222,912	54,409,210,940	50,273,934,969	8.2	360,050,592	25,253,043,381
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Out-of-State Taxpayers	3,223	3,589	3,486,116,495	3,079,179,078	13.2	68,434,426	945,845,594
	=====	=====	=====	=====	=====	=====	=====
Total	218,262	226,501	\$ 57,895,327,435	\$ 53,353,114,047	8.5%	\$ 428,485,018	\$26,198,888,975

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

Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	80	82	\$ 1,853,962	\$ 1,827,946	1.4%	\$ 2,575	\$ 1,036,626
Mining	47	47	7,169,480	6,026,558	19.0	56,952	799,267
Construction	190	200	35,401,440	34,846,217	1.6	252,042	4,820,897
Manufacturing	99	106	47,538,446	66,126,924	-28.1	1,553,296	6,585,108
Transportation/Utilities	57	54	92,921,976	92,920,454	0.0	1,202,024	23,728,062
Wholesale Trade							
Durable Goods	132	146	36,894,106	45,165,681	-18.3	51,263	10,593,336
Nondurable Goods	48	49	43,478,342	39,364,387	10.5	14,866	8,512,116
Total Wholesale Trade	180	195	80,372,448	84,530,068	-4.9	66,129	19,105,452
Retail Trade							
Building Materials	49	55	25,132,884	22,162,769	13.4	48,616	17,504,130
General Merchandise	27	29	46,506,781	42,436,685	9.6	218,282	37,881,564
Food Stores	184	188	61,848,463	63,618,829	-2.8	49,495	21,650,048
Automotive	108	106	80,914,133	92,113,966	-12.2	29,038	9,852,392
Clothing	101	95	9,809,221	9,264,496	5.9	131,587	8,944,076
Home Furnishings	150	154	21,789,060	19,765,492	10.2	74,880	13,634,557
Restaurants	323	332	37,291,086	34,432,467	8.3	289,793	32,331,900
Drug Stores	22	24	11,837,500	10,640,233	11.3	43,649	3,032,484
Liquor Stores	22	21	2,858,584	2,979,745	-4.1	583	2,443,538
Miscellaneous Retail	495	547	42,968,546	35,053,681	22.6	928,328	20,008,384
Total Retail Trade	1,481	1,551	340,956,258	332,468,363	2.6	1,814,251	167,283,073
Financial Services	34	33	624,404	434,969	43.6	36,935	575,749
Services	755	834	188,247,436	174,964,533	7.6	1,152,035	26,157,928
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,929	3,108	\$ 796,919,405	\$ 796,063,450	0.1%	\$ 6,219,174	\$ 251,812,170

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

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	136	144	\$ 3,669,024	\$ 3,230,272	13.6%	\$ 25,378	\$ 1,533,104
Mining	7	5	649,086	544,726	19.2	0	136,085
Construction	362	359	98,902,892	74,704,919	32.4	870,187	13,171,831
Manufacturing	169	172	88,839,413	101,917,255	-12.8	796,707	11,898,704
Transportation/Utilities	67	61	167,090,471	175,111,254	-4.6	630,737	42,155,010
Wholesale Trade							
Durable Goods	204	205	94,534,708	106,310,953	-11.1	262,101	18,679,229
Nondurable Goods	92	92	233,589,557	226,029,185	3.3	703,588	15,530,510
Total Wholesale Trade	296	297	328,124,265	332,340,138	-1.3	965,689	34,209,739
Retail Trade							
Building Materials	117	112	34,422,602	32,034,003	7.5	220,296	25,577,692
General Merchandise	39	42	81,586,582	78,982,799	3.3	443,378	63,081,136
Food Stores	241	253	84,825,333	86,869,773	-2.4	169,455	31,618,524
Automotive	169	196	151,889,908	185,544,486	-18.1	180,938	18,779,304
Clothing	174	182	23,819,153	24,752,216	-3.8	105,246	22,671,573
Home Furnishings	238	250	40,297,544	41,321,683	-2.5	957,043	33,356,240
Restaurants	555	565	57,728,105	54,090,562	6.7	314,286	53,316,774
Drug Stores	44	43	18,318,924	18,364,991	-0.3	17,370	4,082,233
Liquor Stores	39	44	4,692,572	5,232,085	-10.3	1	3,938,312
Miscellaneous Retail	769	762	60,840,661	49,395,956	23.2	471,724	33,278,041
Total Retail Trade	2,385	2,449	558,421,384	576,588,554	-3.2	2,879,737	289,699,829
Financial Services	72	72	5,906,884	5,424,010	8.9	392,089	1,262,810
Services	1,277	1,265	137,475,317	118,708,572	15.8	1,450,024	48,794,051
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	4,775	4,827	\$ 1,391,255,409	\$ 1,390,501,739	0.1%	\$ 8,010,548	\$ 445,036,836

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

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

September 21, 1999

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Agriculture / Forestry	838	848	\$ 52,658,659	\$ 41,328,399	27.4%	\$ 489,957	\$ 29,085,523
Mining	30	35	20,653,877	16,375,599	26.1	60,745	4,092,672
Construction	1,817	1,818	616,712,582	640,368,125	-3.7	14,985,872	93,984,441
Manufacturing	1,271	1,292	1,353,301,336	1,158,807,991	16.8	37,043,553	129,498,519
Transportation/Utilities	454	446	332,315,104	282,500,427	17.6	3,021,259	182,604,304
Wholesale Trade							
Durable Goods	960	994	882,328,709	940,187,353	-6.2	15,072,255	293,572,607
Nondurable Goods	392	414	379,915,615	378,463,100	0.4	828,896	52,895,118
Total Wholesale Trade	1,352	1,408	1,262,244,324	1,318,650,453	-4.3	15,901,151	346,467,725
Retail Trade							
Building Materials	489	518	250,571,778	202,762,266	23.6	3,589,922	198,964,198
General Merchandise	303	264	325,407,207	302,859,754	7.4	1,202,801	291,301,921
Food Stores	1,098	1,103	594,411,587	578,707,844	2.7	2,749,077	227,646,442
Automotive	776	784	688,110,286	610,557,907	12.7	476,886	89,832,295
Clothing	935	921	167,108,742	144,922,719	15.3	1,572,313	160,794,182
Home Furnishings	1,672	1,733	381,780,528	376,743,218	1.3	18,532,630	256,600,250
Restaurants	2,924	2,950	398,112,392	364,108,934	9.3	5,387,049	347,590,979
Drug Stores	156	159	79,108,910	66,859,386	18.3	197,650	26,596,286
Liquor Stores	131	128	24,069,745	21,811,016	10.4	807	15,807,754
Miscellaneous Retail	4,550	4,652	508,670,839	439,254,878	15.8	24,341,887	284,805,412
Total Retail Trade	13,034	13,212	3,417,352,014	3,108,587,922	9.9	58,051,022	1,899,939,719
Financial Services	256	245	19,166,520	13,112,165	46.2	1,014,823	7,729,982
Services	8,430	8,421	1,076,210,741	989,617,062	8.8	15,681,721	383,203,382
Public Administration	41	39	10,628,725	40,379,178	-73.7	0	3,843,245
Nonclassifiable	19	21	14,476,030	14,297,464	1.2	16,188	802,975
Other	75	14	3,122,168	1,625,133	92.1	38,121	51,765
Total	27,617	27,799	\$ 8,178,842,080	\$ 7,625,649,918	7.3%	\$ 146,304,412	\$ 3,081,304,252

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

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

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Industry	Reporting Outlets		Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr					
Agriculture / Forestry	186	191	\$ 4,709,363	\$ 4,273,148	10.2%	\$ 11,480	\$ 2,381,848
Mining	27	30	6,473,484	9,143,929	-29.2	10,476	2,278,848
Construction	569	582	234,446,641	188,958,109	24.1	3,462,641	18,282,726
Manufacturing	399	397	796,548,908	785,855,338	1.4	13,148,203	28,569,120
Transportation/Utilities	142	137	217,211,667	194,923,198	11.4	825,341	45,477,523
Wholesale Trade							
Durable Goods	366	352	143,868,874	152,773,702	-5.8	417,972	29,889,917
Nondurable Goods	112	129	74,957,704	95,616,499	-21.6	166,110	11,740,875
Total Wholesale Trade	478	481	218,826,578	248,390,201	-11.9	584,082	41,630,792
Retail Trade							
Building Materials	247	266	64,418,131	63,244,562	1.9	188,169	47,534,547
General Merchandise	100	102	139,987,891	127,607,960	9.7	492,621	114,285,850
Food Stores	470	486	166,096,126	153,335,063	8.3	127,108	50,883,801
Automotive	288	298	176,886,368	164,738,203	7.4	205,293	28,595,508
Clothing	284	290	32,192,243	28,360,122	13.5	320,875	27,938,618
Home Furnishings	334	372	56,767,075	53,892,207	5.3	315,051	47,533,506
Restaurants	873	885	88,614,507	81,801,340	8.3	298,733	78,018,865
Drug Stores	66	71	35,944,884	33,323,815	7.9	465,999	9,831,041
Liquor Stores	57	60	7,893,010	7,466,717	5.7	423	6,869,366
Miscellaneous Retail	1,108	1,172	80,298,716	66,146,594	21.4	271,629	40,508,936
Total Retail Trade	3,827	4,002	849,098,951	779,916,583	8.9	2,685,901	452,000,038
Financial Services	60	57	2,275,787	2,084,917	9.2	297,946	1,169,206
Services	1,822	1,865	189,596,159	169,152,159	12.1	1,988,145	69,782,636
Public Administration	5	5	1,292,293	1,298,821	-0.5	0	1,197,492
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	7,527	7,749	\$ 2,520,479,831	\$ 2,383,996,403	5.7%	\$ 23,014,215	\$ 662,770,229

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

September 21, 1999

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

Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	141	142	\$ 3,872,871	\$ 3,449,956	12.3%	\$ 42,062	\$ 1,590,210
Mining	17	19	3,306,023	7,110,032	-53.5	1,975	349,041
Construction	295	307	113,780,379	153,412,450	-25.8	783,418	13,133,784
Manufacturing	218	208	278,596,067	260,192,939	7.1	5,255,758	11,751,332
Transportation/Utilities	61	56	16,471,252	22,255,585	-26.0	1,230,949	7,065,091
Wholesale Trade							
Durable Goods	152	160	56,867,715	58,416,383	-2.7	16,941	8,493,319
Nondurable Goods	58	52	22,147,500	22,300,967	-0.7	80,679	1,745,463
Total Wholesale Trade	210	212	79,015,215	80,717,350	-2.1	97,620	10,238,782
Retail Trade							
Building Materials	108	114	33,447,815	29,309,276	14.1	64,090	21,413,706
General Merchandise	97	115	81,787,149	75,855,846	7.8	453,527	64,465,108
Food Stores	251	258	90,304,676	87,580,281	3.1	149,806	31,091,117
Automotive	157	173	89,976,593	90,274,738	-0.3	730,355	13,594,093
Clothing	124	132	8,634,143	8,050,668	7.2	38,314	8,313,584
Home Furnishings	170	189	13,237,358	11,347,029	16.7	73,057	8,733,856
Restaurants	454	480	36,894,268	35,954,194	2.6	50,886	33,826,119
Drug Stores	24	28	15,445,711	14,433,549	7.0	26,994	4,559,305
Liquor Stores	17	16	1,808,607	1,568,052	15.3	906	1,561,711
Miscellaneous Retail	799	867	34,690,496	39,135,368	-11.4	406,000	17,208,906
Total Retail Trade	2,201	2,372	406,226,816	393,509,001	3.2	1,993,935	204,767,505
Financial Services	41	41	1,067,014	1,430,729	-25.4	85,232	483,054
Services	1,061	1,122	99,174,131	167,791,170	-40.9	734,466	30,787,975
Public Administration	8	8	1,047,531	1,070,337	-2.1	0	906,566
Nonclassifiable	7	7	1,390,709	949,803	46.4	0	240,572
Other	7	*	0	*	*	0	0
Total	4,267	4,494	\$ 1,003,948,008	\$ 1,091,889,352	-8.1%	\$ 10,225,415	\$ 281,313,912

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

September 21, 1999

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

Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	104	104	\$ 4,775,162	\$ 6,579,678	-27.4%	\$ 70,379	\$ 706,037
Mining	*	*	*	*	*	*	*
Construction	200	226	37,241,489	29,454,184	26.4	997,557	8,581,557
Manufacturing	224	230	131,305,240	126,319,062	3.9	977,062	11,091,803
Transportation/Utilities	88	84	52,464,859	47,744,777	9.9	477,756	33,126,258
Wholesale Trade							
Durable Goods	248	242	67,310,340	118,815,259	-43.3	262,121	19,039,904
Nondurable Goods	81	86	53,114,846	60,596,476	-12.3	162,949	9,417,661
Total Wholesale Trade	329	328	120,425,186	179,411,735	-32.9	425,070	28,457,565
Retail Trade							
Building Materials	142	151	37,165,196	37,388,345	-0.6	57,784	27,977,047
General Merchandise	81	76	95,793,865	91,506,855	4.7	297,413	78,442,814
Food Stores	415	425	145,765,994	146,807,589	-0.7	365,533	45,610,486
Automotive	196	226	76,834,128	68,390,418	12.3	78,726	17,733,202
Clothing	286	296	32,718,061	29,308,818	11.6	116,463	30,164,479
Home Furnishings	222	245	32,958,785	28,128,423	17.2	126,433	19,464,577
Restaurants	838	819	62,878,702	63,867,996	-1.5	435,783	57,462,923
Drug Stores	34	36	12,863,934	10,331,673	24.5	140,191	3,005,720
Liquor Stores	26	23	3,658,153	3,330,903	9.8	12	2,797,570
Miscellaneous Retail	977	981	54,940,911	56,116,350	-2.1	286,382	27,689,092
Total Retail Trade	3,217	3,278	555,577,729	535,177,370	3.8	1,904,720	310,347,910
Financial Services	74	58	1,837,740	2,237,527	-17.9	25,971	734,151
Services	1,185	1,232	72,220,242	61,796,336	16.9	1,436,619	35,971,246
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	8	5	0	0	*	603,976	603,976
Total	5,434	5,550	\$ 976,384,906	\$ 990,504,133	-1.4%	\$ 6,919,110	\$ 429,923,313

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

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

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	101	96	\$ 3,611,928	\$ 3,053,927	18.3%	\$ 8,862	\$ 2,034,107
Mining	15	16	3,749,912	6,693,571	-44.0	55,551	659,881
Construction	184	197	45,755,476	37,280,743	22.7	1,178,156	5,994,950
Manufacturing	94	101	55,747,935	57,039,706	-2.3	683,589	7,343,761
Transportation/Utilities	41	37	29,448,156	26,075,034	12.9	152,549	13,643,492
Wholesale Trade							
Durable Goods	73	79	23,422,412	20,821,345	12.5	27,308	9,190,052
Nondurable Goods	31	35	29,712,606	30,382,369	-2.2	50,899	7,128,173
Total Wholesale Trade	104	114	53,135,018	51,203,714	3.8	78,207	16,318,225
Retail Trade							
Building Materials	63	68	30,028,123	26,564,745	13.0	86,332	21,929,244
General Merchandise	36	34	56,392,296	50,958,171	10.7	343,998	47,589,303
Food Stores	166	159	63,343,668	62,386,944	1.5	80,432	19,507,575
Automotive	80	95	63,960,934	59,101,697	8.2	85,300	9,735,667
Clothing	97	98	14,619,127	12,725,168	14.9	160,748	14,089,696
Home Furnishings	144	153	27,581,543	25,899,018	6.5	95,260	18,584,211
Restaurants	311	320	41,480,673	37,443,742	10.8	251,848	37,954,525
Drug Stores	19	16	7,934,739	7,002,127	13.3	1,818	1,651,891
Liquor Stores	20	20	2,898,888	2,778,718	4.3	11,826	2,528,352
Miscellaneous Retail	508	495	47,474,035	45,274,783	4.9	655,590	33,489,558
Total Retail Trade	1,444	1,458	355,714,026	330,135,113	7.7	1,773,152	207,060,022
Financial Services	30	28	1,787,438	1,625,591	10.0	312,591	822,289
Services	730	761	90,837,779	78,473,312	15.8	1,138,065	27,939,186
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,749	2,812	\$ 639,833,521	\$ 591,623,255	8.1%	\$ 5,380,722	\$ 281,824,550

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

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

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Industry	Reporting Outlets		Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr					
Agriculture / Forestry	153	174	\$ 4,913,491	\$ 5,521,568	-11.0%	\$ 4,147	\$ 2,357,900
Mining	58	69	18,467,374	24,134,379	-23.5	130,937	2,515,929
Construction	538	557	197,776,497	173,564,031	14.0	7,150,689	22,787,176
Manufacturing	340	365	330,505,685	370,598,433	-10.8	13,458,415	38,840,221
Transportation/Utilities	145	132	102,839,042	91,762,921	12.1	679,878	79,975,865
Wholesale Trade							
Durable Goods	402	400	151,717,104	163,065,993	-7.0	348,907	47,158,391
Nondurable Goods	140	143	271,932,062	298,203,288	-8.8	162,285	13,874,371
Total Wholesale Trade	542	543	423,649,166	461,269,281	-8.2	511,192	61,032,762
Retail Trade							
Building Materials	142	145	55,685,514	48,526,807	14.8	290,634	40,746,370
General Merchandise	101	110	116,357,536	109,743,775	6.0	453,798	103,395,859
Food Stores	480	525	179,404,407	182,244,487	-1.6	577,783	66,492,388
Automotive	292	308	165,650,440	150,949,506	9.7	163,587	28,471,952
Clothing	262	275	33,844,568	30,674,108	10.3	193,171	33,106,811
Home Furnishings	330	354	52,282,154	58,158,978	-10.1	324,347	43,178,310
Restaurants	1,055	1,037	106,543,995	98,914,153	7.7	790,070	93,258,349
Drug Stores	48	44	23,959,622	20,944,598	14.4	52,660	7,491,375
Liquor Stores	43	48	6,042,168	5,988,658	0.9	12	4,918,849
Miscellaneous Retail	1,389	1,459	76,246,211	90,381,340	-15.6	389,310	52,438,317
Total Retail Trade	4,142	4,305	816,016,615	796,526,410	2.4	3,235,372	473,498,580
Financial Services	117	118	3,953,120	4,217,119	-6.3	217,006	1,611,820
Services	2,355	2,359	192,655,403	170,678,183	12.9	2,532,035	76,322,803
Public Administration	7	7	497,624	446,027	11.6	0	439,759
Nonclassifiable	4	4	3,732	414	801.4	0	3,732
Other	13	*	0	*	*	83,066	83,066
Total	8,414	8,634	\$ 2,091,277,749	\$ 2,098,718,766	-0.4%	\$ 28,002,737	\$ 759,469,613

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

September 21, 1999

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

Industry	Reporting Outlets 1999 1st Qtr	Reporting Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,173	2,182	\$ 119,954,931	\$ 96,961,999	23.7%	\$ 861,783	\$ 67,505,938
Mining	58	69	146,193,527	221,113,363	-33.9	30,147,147	32,030,251
Construction	4,678	4,797	1,843,554,556	1,481,471,701	24.4	49,230,269	404,667,455
Manufacturing	4,384	4,572	6,594,354,599	6,380,941,805	3.3	272,823,673	898,358,877
Transportation/Utilities	1,208	1,223	4,163,268,090	4,298,782,083	-3.2	202,355,123	2,346,875,850
Wholesale Trade							
Durable Goods	3,866	3,941	4,153,741,383	4,425,513,829	-6.1	21,965,598	696,378,737
Nondurable Goods	1,382	1,458	3,244,491,421	3,481,988,933	-6.8	20,129,801	221,784,831
Total Wholesale Trade	5,248	5,399	7,398,232,804	7,907,502,762	-6.4	42,095,399	918,163,568
Retail Trade							
Building Materials	1,358	1,418	721,027,201	638,674,941	12.9	10,672,784	501,154,408
General Merchandise	774	758	982,442,044	876,863,106	12.0	6,613,046	819,461,006
Food Stores	3,120	3,066	1,551,481,762	1,566,226,009	-0.9	6,654,739	505,231,854
Automotive	2,418	2,555	2,665,157,723	2,403,361,065	10.9	3,461,779	264,716,260
Clothing	2,894	3,191	461,077,290	409,150,308	12.7	3,751,292	402,383,028
Home Furnishings	3,946	4,128	1,856,548,080	1,886,664,766	-1.6	8,169,912	669,521,754
Restaurants	7,351	7,245	1,058,025,746	948,290,383	11.6	11,057,960	917,802,287
Drug Stores	478	513	260,409,933	257,127,542	1.3	766,894	100,312,649
Liquor Stores	400	370	103,824,106	96,085,435	8.1	202,781	80,447,610
Miscellaneous Retail	12,766	13,204	2,053,861,233	1,917,812,449	7.1	22,933,380	801,394,673
Total Retail Trade	35,505	36,448	11,713,855,118	11,000,256,004	6.5	74,284,567	5,062,425,529
Financial Services	907	911	157,280,943	160,216,288	-1.8	10,223,370	37,751,847
Services	22,376	22,748	4,009,619,672	4,018,623,146	-0.2	141,434,705	1,604,628,009
Public Administration	50	45	79,677,096	72,490,691	9.9	25,349	33,033,215
Nonclassifiable	50	55	15,206,961	14,184,993	7.2	304,896	7,702,822
Other	190	62	56,063,779	63,434,681	-11.6	15,231,421	15,581,051
Total	76,827	78,511	\$36,297,262,076	\$35,715,979,516	1.6%	\$ 839,017,702	\$11,428,724,412
	=====	=====	=====	=====	=====	=====	=====

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

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

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	107	103	\$ 7,872,015	\$ 7,918,990	-0.6%	\$ 8,337	\$ 1,816,148
Mining	4	4	4,871,348	20,117,380	-75.8	11,254	31,345
Construction	548	551	137,536,475	210,002,294	-34.5	928,953	23,727,368
Manufacturing	555	599	634,867,367	781,237,316	-18.7	7,119,704	28,995,745
Transportation/Utilities	111	119	122,052,393	130,727,388	-6.6	6,040,658	54,763,289
Wholesale Trade							
Durable Goods	524	538	324,578,508	370,309,697	-12.3	1,216,476	48,791,029
Nondurable Goods	213	220	280,436,790	420,483,243	-33.3	393,514	29,755,652
Total Wholesale Trade	737	758	605,015,298	790,792,940	-23.5	1,609,990	78,546,681
Retail Trade							
Building Materials	221	233	71,436,975	71,204,184	0.3	332,947	49,457,027
General Merchandise	142	158	201,654,408	170,127,655	18.5	763,422	160,990,526
Food Stores	702	689	204,989,916	223,255,044	-8.2	862,058	55,702,938
Automotive	472	499	294,458,626	270,850,949	8.7	417,998	50,123,003
Clothing	537	567	87,113,045	80,327,726	8.4	1,897,073	62,399,247
Home Furnishings	485	541	89,246,992	88,590,016	0.7	344,342	61,215,655
Restaurants	1,281	1,330	131,761,443	123,709,369	6.5	1,706,260	121,049,635
Drug Stores	61	61	36,927,475	34,370,483	7.4	115,931	13,736,296
Liquor Stores	109	115	9,800,815	7,180,487	36.5	11,312	6,068,010
Miscellaneous Retail	1,499	1,682	142,063,516	131,358,620	8.1	843,438	58,819,772
Total Retail Trade	5,509	5,875	1,269,453,211	1,200,974,533	5.7	7,294,781	639,562,109
Financial Services	92	82	5,857,568	4,883,261	20.0	342,343	1,431,033
Services	2,319	2,433	185,004,640	164,861,899	12.2	6,592,468	95,178,269
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	5	2,153,615	1,011,151	113.0	4,958	889,002
Other	*	*	*	*	*	*	*
Total	10,006	10,547	\$ 2,974,917,599	\$ 3,312,849,667	-10.2%	\$ 29,963,147	\$ 925,179,768

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

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,010	1,030	\$ 71,578,816	\$ 51,758,590	38.3%	\$ 745,488	\$ 26,774,300
Mining	53	56	41,605,233	24,506,947	69.8	1,009,031	3,125,935
Construction	2,049	2,104	694,600,961	805,274,917	-13.7	7,824,146	100,194,909
Manufacturing	1,976	2,126	2,689,058,678	2,282,413,597	17.8	107,318,803	434,688,829
Transportation/Utilities	512	497	178,349,986	192,225,913	-7.2	45,490,455	119,326,943
Wholesale Trade							
Durable Goods	1,632	1,620	1,490,266,042	1,768,832,257	-15.7	20,926,859	265,653,928
Nondurable Goods	548	573	1,243,039,760	1,149,319,760	8.2	2,562,096	85,195,469
Total Wholesale Trade	2,180	2,193	2,733,305,802	2,918,152,017	-6.3	23,488,955	350,849,397
Retail Trade							
Building Materials	648	674	301,834,059	264,101,631	14.3	4,475,253	228,300,788
General Merchandise	427	407	505,595,555	461,425,441	9.6	2,511,375	439,241,324
Food Stores	1,836	1,807	767,456,758	716,107,771	7.2	5,073,072	259,932,924
Automotive	1,157	1,259	964,029,967	855,533,338	12.7	831,142	119,416,780
Clothing	1,247	1,275	177,590,604	158,472,184	12.1	1,801,170	166,191,284
Home Furnishings	1,640	1,674	412,476,011	394,016,860	4.7	1,934,843	279,543,250
Restaurants	3,509	3,457	558,464,132	528,046,274	5.8	5,432,048	432,856,542
Drug Stores	271	267	203,497,496	170,148,308	19.6	677,745	48,197,658
Liquor Stores	194	176	31,811,331	29,925,643	6.3	214,492	24,532,863
Miscellaneous Retail	4,765	4,782	654,878,949	547,269,111	19.7	6,946,948	300,774,340
Total Retail Trade	15,694	15,778	4,577,634,862	4,125,046,561	11.0	29,898,088	2,298,987,753
Financial Services	372	374	26,792,017	25,951,549	3.2	1,254,684	7,718,411
Services	9,999	9,992	1,079,702,394	953,092,550	13.3	27,024,416	455,812,844
Public Administration	26	27	11,650,562	11,455,384	1.7	42,904	11,263,341
Nonclassifiable	9	9	878,263	845,873	3.8	58,387	773,909
Other	39	6	384,462	149,665	156.9	71	258,189
Total	33,919	34,192	\$12,105,542,036	\$11,390,873,563	6.3%	\$ 244,155,428	\$ 3,809,774,760
	*****	*****	*****	*****	*****	*****	*****

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

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	146	160	\$ 3,919,774	\$ 3,806,518	3.0%	\$ 13,325	\$ 1,781,423
Mining	14	13	861,166,770	568,005,421	51.6	442	590,417
Construction	272	276	49,591,282	49,489,538	0.2	615,638	6,503,638
Manufacturing	221	206	446,573,268	778,306,856	-42.6	1,460,386	10,776,227
Transportation/Utilities	77	77	61,091,134	75,585,777	-19.2	1,391,019	14,362,576
Wholesale Trade							
Durable Goods	134	131	37,477,890	38,752,768	-3.3	44,998	8,680,905
Nondurable Goods	55	48	61,453,721	207,742,196	-70.4	107,054	7,546,659
Total Wholesale Trade	189	179	98,931,611	246,494,964	-59.9	152,052	16,227,564
Retail Trade							
Building Materials	98	97	33,457,982	28,547,690	17.2	124,662	27,201,354
General Merchandise	119	157	64,349,542	62,118,252	3.6	203,626	51,853,946
Food Stores	282	292	96,635,172	97,267,245	-0.6	122,133	31,922,209
Automotive	166	179	59,137,366	59,551,538	-0.7	448,092	13,882,906
Clothing	154	161	11,835,451	11,169,836	6.0	23,580	11,114,564
Home Furnishings	175	189	10,124,814	9,741,495	3.9	17,615	7,562,173
Restaurants	658	701	79,553,953	70,186,231	13.3	9,339,963	70,296,291
Drug Stores	34	34	20,479,637	17,923,535	14.3	54,507	7,533,754
Liquor Stores	50	53	4,752,365	4,639,613	2.4	59,372	3,863,632
Miscellaneous Retail	905	945	49,935,006	47,550,873	5.0	170,221	23,347,192
Total Retail Trade	2,641	2,808	430,261,288	408,696,308	5.3	10,563,771	248,578,021
Financial Services	39	41	1,409,210	1,422,046	-0.9	242,638	603,738
Services	1,195	1,225	76,555,493	74,770,574	2.4	957,521	32,853,572
Public Administration	5	4	3,527,985	2,981,658	18.3	0	620,403
Nonclassifiable	11	11	540,494	597,301	-9.5	0	251,912
Other	8	*	0	*	*	0	0
Total	4,818	5,000	\$ 2,033,568,309	\$ 2,210,156,961	-8.0%	\$ 15,396,792	\$ 333,149,491

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

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,333	2,403	\$ 158,419,009	\$ 125,920,730	25.8%	\$ 3,112,476	\$ 77,431,906
Mining	247	256	885,058,408	882,893,680	0.2	88,120,173	99,350,271
Construction	5,063	5,132	2,089,620,038	2,106,715,926	-0.8	99,625,205	420,975,059
Manufacturing	5,411	5,582	4,640,238,645	5,687,418,306	-18.4	164,176,074	661,531,596
Transportation/Utilities	1,539	1,588	2,322,975,148	2,122,544,915	9.4	131,749,694	754,129,004
Wholesale Trade							
Durable Goods	4,635	4,706	3,943,093,886	5,171,528,666	-23.8	106,719,323	742,994,853
Nondurable Goods	1,666	1,692	5,158,477,309	4,882,705,450	5.6	212,247,808	422,475,749
Total Wholesale Trade	6,301	6,398	9,101,571,195	10,054,234,116	-9.5	318,967,131	1,165,470,602
Retail Trade							
Building Materials	1,569	1,614	810,825,547	657,790,157	23.3	9,381,105	498,392,352
General Merchandise	1,002	1,140	1,475,734,357	1,247,954,860	18.3	6,649,713	1,045,415,321
Food Stores	4,378	4,353	1,675,900,274	1,735,680,112	-3.4	7,529,890	549,173,504
Automotive	2,898	3,071	2,173,478,087	1,972,151,748	10.2	2,923,367	310,943,647
Clothing	3,458	3,751	493,927,643	469,269,568	5.3	4,134,616	456,913,152
Home Furnishings	5,062	5,090	1,195,215,168	1,572,931,246	-24.0	7,032,285	747,075,998
Restaurants	9,153	9,363	1,156,467,856	1,069,736,022	8.1	9,657,193	1,001,521,423
Drug Stores	618	671	331,739,184	305,284,217	8.7	1,866,460	131,269,145
Liquor Stores	678	685	74,950,599	71,860,002	4.3	119,561	56,667,049
Miscellaneous Retail	13,938	14,761	1,753,193,613	1,982,800,247	-11.6	27,273,753	761,258,592
Total Retail Trade	42,754	44,499	11,141,432,328	11,085,458,179	0.5	76,567,943	5,558,630,183
Financial Services	1,001	955	115,831,061	102,435,075	13.1	5,223,099	34,182,979
Services	24,262	24,877	3,909,368,933	3,728,874,605	4.8	63,346,873	1,357,819,196
Public Administration	40	37	16,963,301	14,727,654	15.2	98	14,897,325
Nonclassifiable	51	52	27,007,195	28,048,843	-3.7	69,834	2,331,398
Other	312	78	5,291,862	5,585	94651	61,534,027	66,825,889
Total	89,314	91,857	\$34,413,777,123	\$35,939,277,614	-4.2%	\$1,012,492,627	\$10,213,575,408
	*****	*****	*****	*****	*****	*****	*****

* - 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

September 21, 1999

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Industry	Reporting Outlets		Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr					
Agriculture / Forestry	123	107	\$ 7,872,075	\$ 10,083,706	-21.9%	\$ 25,787	\$ 3,789,564
Mining	*	*	*	*	*	*	*
Construction	263	254	77,674,790	58,545,066	32.7	357,380	5,513,150
Manufacturing	171	159	156,933,210	170,419,781	-7.9	4,221,459	13,064,839
Transportation/Utilities	85	75	38,831,518	40,354,716	-3.8	673,403	34,279,570
Wholesale Trade							
Durable Goods	114	116	54,016,171	47,982,343	12.6	160,600	10,433,346
Nondurable Goods	68	73	471,455,339	367,613,015	28.2	808,585	13,675,469
Total Wholesale Trade	182	189	525,471,510	415,595,358	26.4	969,185	24,108,815
Retail Trade							
Building Materials	102	104	37,245,469	34,778,352	7.1	50,109	29,516,044
General Merchandise	63	65	505,581,480	382,403,038	32.2	1,205,953	72,734,207
Food Stores	221	239	99,083,029	98,400,890	0.7	86,680	33,694,767
Automotive	224	239	126,012,008	119,841,711	5.1	111,740	17,116,702
Clothing	155	169	12,272,164	11,009,595	11.5	17,323	11,892,058
Home Furnishings	214	218	25,606,591	24,056,429	6.4	577,714	21,369,529
Restaurants	593	593	54,943,787	53,912,334	1.9	563,937	51,145,061
Drug Stores	30	24	14,457,694	11,797,663	22.5	6,269	1,920,346
Liquor Stores	15	16	2,500,132	2,530,532	-1.2	23	1,902,237
Miscellaneous Retail	981	1,011	41,254,176	41,425,138	-0.4	269,655	30,682,104
Total Retail Trade	2,598	2,678	918,956,530	780,155,682	17.8	2,889,403	271,973,055
Financial Services	40	40	2,712,608	2,636,707	2.9	28,118	985,288
Services	1,209	1,272	92,291,811	82,660,127	11.7	1,599,820	36,649,378
Public Administration	10	9	1,702,613	1,666,021	2.2	124,416	1,541,905
Nonclassifiable	*	*	*	*	*	*	*
Other	5	*	0	*	*	406,628	406,628
Total	4,690	4,787	\$ 1,823,812,032	\$ 1,562,726,191	16.7%	\$ 11,295,599	\$ 392,411,457

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

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	33	31	\$ 713,185	\$ 467,174	52.7%	\$ 0	\$ 297,635
Mining	24	21	28,763,890	40,036,014	-28.2	1,050,863	3,221,390
Construction	87	86	28,651,647	16,555,848	73.1	311,612	1,879,513
Manufacturing	86	89	40,643,803	13,663,039	197.5	69,585	3,552,368
Transportation/Utilities	51	54	14,898,786	12,378,174	20.4	133,534	9,608,289
Wholesale Trade							
Durable Goods	153	165	105,318,961	128,549,535	-18.1	25,647	11,274,104
Nondurable Goods	79	92	78,411,856	76,543,530	2.4	48,282	7,323,432
Total Wholesale Trade	232	257	183,730,817	205,093,065	-10.4	73,929	18,597,536
Retail Trade							
Building Materials	76	76	33,397,831	29,151,185	14.6	130,843	23,385,755
General Merchandise	87	86	63,535,275	59,437,612	6.9	318,799	47,626,535
Food Stores	231	237	91,593,021	90,495,446	1.2	149,343	28,162,726
Automotive	139	150	35,558,276	34,866,559	2.0	54,058	13,272,685
Clothing	177	196	35,515,485	33,653,445	5.5	230,068	24,820,828
Home Furnishings	173	160	51,684,964	41,332,620	25.0	133,429	13,045,759
Restaurants	369	376	40,989,880	37,944,348	8.0	180,301	37,353,156
Drug Stores	14	16	4,912,931	5,110,045	-3.9	29,817	416,409
Liquor Stores	7	7	992,549	982,387	1.0	0	637,159
Miscellaneous Retail	723	683	72,186,892	71,790,115	0.6	509,194	26,726,587
Total Retail Trade	1,996	1,987	430,367,104	404,763,762	6.3	1,735,852	215,447,599
Financial Services	27	25	237,388	279,999	-15.2	427,831	662,128
Services	694	702	34,657,204	33,017,899	5.0	633,517	21,850,595
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	4	6	0	0	*	4,000	4,000
Total	3,236	3,260	\$ 762,743,418	\$ 726,305,327	5.0%	\$ 4,440,723	\$ 275,200,647

* - 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

September 21, 1999

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Industry	Reporting Outlets		Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr					
Agriculture / Forestry	136	128	\$ 4,689,541	\$ 3,680,875	27.4%	\$ 77,320	\$ 1,299,455
Mining	56	63	15,044,098	33,289,898	-54.8	309,980	3,648,963
Construction	321	340	59,490,175	52,626,734	13.0	1,175,997	9,951,337
Manufacturing	268	268	321,020,563	321,090,436	-0.0	3,844,015	23,954,541
Transportation/Utilities	81	83	76,940,290	72,033,475	6.8	244,981	30,790,435
Wholesale Trade							
Durable Goods	255	254	122,453,224	150,242,532	-18.5	5,368,903	33,551,449
Nondurable Goods	112	117	78,095,971	96,796,084	-19.3	144,530	12,536,342
Total Wholesale Trade	367	371	200,549,195	247,038,616	-18.8	5,513,433	46,087,791
Retail Trade							
Building Materials	135	136	37,731,639	41,322,701	-8.7	60,933	27,018,705
General Merchandise	101	110	81,589,223	78,040,936	4.5	756,446	63,246,079
Food Stores	296	290	101,171,193	96,541,653	4.8	192,337	34,138,681
Automotive	231	244	111,397,462	118,056,170	-5.6	62,004	19,549,707
Clothing	174	175	18,506,794	16,249,938	13.9	47,879	17,402,227
Home Furnishings	242	256	27,472,736	28,613,572	-4.0	62,753	21,412,261
Restaurants	494	500	46,696,073	45,643,853	2.3	170,279	42,734,564
Drug Stores	40	42	18,603,518	17,946,492	3.7	9,168	4,496,626
Liquor Stores	58	54	9,197,190	9,530,698	-3.5	2,895	7,818,430
Miscellaneous Retail	925	991	69,211,371	80,119,146	-13.6	227,521	28,879,083
Total Retail Trade	2,696	2,798	521,577,199	532,065,159	-2.0	1,592,215	266,696,363
Financial Services	33	36	1,547,417	1,783,915	-13.3	183,695	651,977
Services	1,334	1,359	172,163,718	174,493,886	-1.3	931,847	42,706,843
Public Administration	5	4	489,124	462,629	5.7	12,046	501,170
Nonclassifiable	5	4	62,159	39,194	58.6	0	28,686
Other	*	*	*	*	*	*	*
Total	5,303	5,454	\$ 1,373,573,479	\$ 1,438,604,817	-4.5%	\$ 13,885,529	\$ 426,317,561

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

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	207	206	\$ 6,548,014	\$ 5,486,540	19.3%	\$ 22,596	\$ 2,463,020
Mining	11	12	1,001,162	475,923	110.4	47,926	190,112
Construction	438	473	106,496,567	76,250,881	39.7	976,817	10,931,355
Manufacturing	210	210	163,760,286	169,614,214	-3.5	689,491	9,761,394
Transportation/Utilities	88	95	77,786,461	88,942,450	-12.5	866,052	31,415,507
Wholesale Trade							
Durable Goods	308	304	125,160,805	122,065,068	2.5	590,590	24,740,693
Nondurable Goods	118	117	439,703,810	503,815,257	-12.7	715,926	16,465,117
Total Wholesale Trade	426	421	564,864,615	625,880,325	-9.7	1,306,516	41,205,810
Retail Trade							
Building Materials	151	151	42,080,849	44,814,348	-6.1	266,106	30,127,260
General Merchandise	48	46	82,940,885	80,961,058	2.4	436,268	67,512,753
Food Stores	204	224	88,743,800	88,308,741	0.5	1,037,947	32,128,058
Automotive	220	230	233,219,895	215,274,887	8.3	103,627	17,768,682
Clothing	245	261	31,905,609	30,472,182	4.7	216,938	31,049,640
Home Furnishings	312	352	46,095,802	48,713,979	-5.4	178,169	34,843,524
Restaurants	557	568	74,330,255	70,832,074	4.9	917,774	63,946,584
Drug Stores	25	24	16,970,445	13,472,398	26.0	58,452	5,862,840
Liquor Stores	42	43	11,698,445	11,410,330	2.5	1,841	10,461,844
Miscellaneous Retail	1,201	1,342	75,637,681	64,479,354	17.3	1,011,449	46,784,574
Total Retail Trade	3,005	3,241	703,623,666	668,739,351	5.2	4,228,571	340,485,759
Financial Services	87	83	1,171,593	1,093,450	7.1	431,293	1,297,007
Services	1,388	1,481	233,661,587	262,030,309	-10.8	1,985,747	51,144,460
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	5	*	0	*	*	85,418	85,418
Total	5,870	6,228	\$ 1,859,604,996	\$ 1,899,534,667	-2.1%	\$ 10,641,326	\$ 489,671,699

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

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	98	96	\$ 11,509,248	\$ 9,809,389	17.3%	\$ 838	\$ 2,101,874
Mining	33	36	16,637,948	16,307,120	2.0	167,410	3,749,300
Construction	309	321	97,920,021	74,918,665	30.7	831,809	11,110,384
Manufacturing	346	368	164,764,171	242,703,888	-32.1	821,140	13,203,143
Transportation/Utilities	131	135	31,817,606	25,906,485	22.8	355,533	12,527,710
Wholesale Trade							
Durable Goods	325	344	99,683,077	123,663,536	-19.4	73,905	30,591,541
Nondurable Goods	160	160	84,925,457	80,758,814	5.2	119,143	15,472,403
Total Wholesale Trade	485	504	184,608,534	204,422,350	-9.7	193,048	46,063,944
Retail Trade							
Building Materials	276	294	87,136,756	74,384,763	17.1	817,961	60,343,972
General Merchandise	136	139	188,454,251	146,926,009	28.3	471,866	126,281,729
Food Stores	679	700	232,421,255	233,833,021	-0.6	679,432	70,305,396
Automotive	274	290	193,394,272	157,984,413	22.4	715,428	37,101,691
Clothing	363	398	64,076,643	56,647,173	13.1	664,121	50,460,966
Home Furnishings	324	319	64,887,498	61,031,213	6.3	129,214	43,678,716
Restaurants	1,001	1,030	98,121,978	90,037,478	9.0	1,043,230	91,074,673
Drug Stores	60	58	24,001,599	22,089,812	8.7	17,145	3,370,813
Liquor Stores	21	20	3,302,946	3,182,414	3.8	81	2,526,546
Miscellaneous Retail	1,210	1,322	84,752,275	88,589,690	-4.3	433,823	46,474,703
Total Retail Trade	4,344	4,570	1,040,549,473	934,705,986	11.3	4,972,301	531,619,205
Financial Services	70	61	886,378	2,583,943	-65.7	75,870	920,414
Services	1,484	1,535	99,069,921	89,978,645	10.1	1,331,812	47,338,883
Nonclassifiable	4	4	0	0	*	0	0
Other	11	7	0	154	-100.0	0	0
Total	7,315	7,637	\$ 1,647,763,300	\$ 1,601,336,625	2.9%	\$ 8,749,761	\$ 668,634,857

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Agriculture / Forestry	120	130	\$ 4,785,759	\$ 4,407,025	8.6%	\$ 31,750	\$ 2,539,570
Mining	260	273	212,694,815	275,831,234	-22.9	11,482,414	21,970,502
Construction	478	504	83,790,545	95,952,359	-12.7	435,476	11,600,469
Manufacturing	406	429	275,589,864	423,677,586	-35.0	4,769,696	25,362,316
Transportation/Utilities	118	107	65,466,945	51,646,642	26.8	2,973,795	34,529,729
Wholesale Trade							
Durable Goods	386	409	99,936,826	150,557,942	-33.6	189,936	26,234,286
Nondurable Goods	179	190	63,176,280	110,161,614	-42.7	290,774	16,016,463
Total Wholesale Trade	565	599	163,113,106	260,719,556	-37.4	480,710	42,250,749
Retail Trade							
Building Materials	113	125	39,477,026	40,094,807	-1.5	113,109	26,528,385
General Merchandise	48	60	73,703,007	77,570,766	-5.0	541,151	59,450,432
Food Stores	277	285	96,033,803	99,264,865	-3.3	93,634	36,945,114
Automotive	272	292	114,569,332	130,160,340	-12.0	451,714	19,581,528
Clothing	255	302	21,448,160	22,418,632	-4.3	248,815	20,793,729
Home Furnishings	256	275	35,084,150	38,540,372	-9.0	284,113	28,904,542
Restaurants	632	643	61,696,477	64,628,237	-4.5	277,276	54,983,271
Drug Stores	19	22	14,455,810	13,880,644	4.1	41,706	4,886,230
Liquor Stores	42	50	4,976,503	5,477,103	-9.1	729	4,370,672
Miscellaneous Retail	1,514	1,679	118,254,748	172,149,206	-31.3	1,923,594	52,470,061
Total Retail Trade	3,428	3,733	579,699,016	664,184,972	-12.7	3,975,841	308,913,964
Financial Services	64	60	4,781,468	2,787,619	71.5	39,990	930,747
Services	2,042	2,183	131,488,892	153,159,655	-14.1	1,156,378	58,656,234
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	7,502	8,027	\$ 1,521,846,988	\$ 1,933,972,881	-21.3%	\$ 25,346,050	\$ 506,953,650
	=====	=====	=====	=====	=====	=====	=====

* - 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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	64	67	\$ 1,978,804	\$ 1,766,322	12.0%	\$ 3,977	\$ 538,851
Mining	15	15	3,575,570	6,711,170	-46.7	55,532	496,680
Construction	195	198	26,289,827	20,589,153	27.7	200,667	5,162,420
Manufacturing	92	94	28,627,359	35,479,581	-19.3	2,010,990	5,826,687
Transportation/Utilities	37	33	11,291,005	10,950,940	3.1	197,156	7,407,497
Wholesale Trade							
Durable Goods	98	97	36,524,087	32,922,436	10.9	127,637	6,309,279
Nondurable Goods	46	47	45,383,781	46,221,214	-1.8	111,642	3,617,550
Total Wholesale Trade	144	144	81,907,868	79,143,650	3.5	239,279	9,926,829
Retail Trade							
Building Materials	65	63	21,656,903	22,936,590	-5.6	29,650	12,941,208
General Merchandise	24	25	41,318,670	39,583,983	4.4	170,516	33,105,385
Food Stores	119	113	39,680,596	39,407,336	0.7	63,858	15,484,235
Automotive	84	87	52,543,785	52,685,759	-0.3	57,976	5,681,629
Clothing	84	85	7,118,519	6,640,150	7.2	9,155	6,288,609
Home Furnishings	108	120	12,884,063	12,016,137	7.2	155,205	9,846,211
Restaurants	268	280	37,503,443	26,655,178	40.7	167,490	24,539,108
Drug Stores	15	14	5,888,371	5,318,502	10.7	1,573	992,129
Liquor Stores	10	9	1,486,438	1,404,927	5.8	774	1,262,889
Miscellaneous Retail	582	617	23,670,833	25,091,990	-5.7	39,344	16,222,052
Total Retail Trade	1,359	1,413	243,751,621	231,740,552	5.2	695,541	126,363,455
Financial Services	34	33	501,712	610,850	-17.9	41,141	247,605
Services	692	716	99,050,686	113,011,726	-12.4	608,821	18,847,691
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,638	2,717	\$ 499,341,839	\$ 502,247,652	-0.6%	\$ 4,091,075	\$ 176,278,373

* - 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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Agriculture / Forestry	717	734	\$ 41,651,366	\$ 35,721,944	16.6%	\$ 160,752	\$ 21,137,556
Mining	41	43	38,420,632	22,028,516	74.4	11,678,393	26,729,296
Construction	1,970	1,976	570,458,766	458,408,534	24.4	30,079,701	121,589,521
Manufacturing	1,235	1,291	957,681,836	1,032,950,987	-7.3	11,099,832	120,658,907
Transportation/Utilities	422	438	465,212,888	474,977,597	-2.1	140,829,663	326,216,685
Wholesale Trade							
Durable Goods	1,262	1,262	848,891,108	808,684,977	5.0	2,569,504	212,883,342
Nondurable Goods	533	550	3,285,389,562	2,936,812,512	11.9	3,834,758	77,967,243
Total Wholesale Trade	1,795	1,812	4,134,280,670	3,745,497,489	10.4	6,404,262	290,850,585
Retail Trade							
Building Materials	602	639	244,199,022	213,734,353	14.3	1,668,387	188,239,524
General Merchandise	336	361	1,123,280,601	380,936,973	194.9	2,623,738	387,833,078
Food Stores	1,498	1,477	671,740,952	694,786,799	-3.3	5,455,625	239,436,527
Automotive	946	1,056	879,418,894	876,094,037	0.4	893,253	113,064,406
Clothing	1,024	1,073	186,374,831	167,683,736	11.1	2,201,230	155,929,849
Home Furnishings	1,696	1,771	365,016,419	284,233,001	28.4	2,608,304	213,756,128
Restaurants	3,747	3,818	579,400,106	526,261,495	10.1	19,414,844	433,830,285
Drug Stores	217	221	132,952,673	106,043,118	25.4	479,075	31,291,479
Liquor Stores	144	161	24,395,143	22,613,992	7.9	71,180	19,224,239
Miscellaneous Retail	5,037	5,362	427,889,840	383,520,259	11.6	3,428,793	240,331,965
Total Retail Trade	15,247	15,939	4,634,668,481	3,655,907,763	26.8	38,844,429	2,022,937,480
Financial Services	332	342	40,525,688	34,375,281	17.9	10,108,923	17,767,248
Services	8,052	8,211	978,608,198	935,511,676	4.6	18,050,451	413,758,323
Public Administration	19	18	30,985,968	29,251,647	5.9	0	18,353,144
Nonclassifiable	19	19	6,984,349	6,277,559	11.3	96,573	2,447,645
Other	78	17	0	0	*	580,562	580,562
Total	29,927	30,840	\$11,899,478,842	\$10,430,908,993	14.1%	\$ 267,933,541	\$ 3,383,026,952

* - 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

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Industry	Reporting Outlets		Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr					
Agriculture / Forestry	73	72	\$ 2,863,600	\$ 2,537,582	12.8%	\$ 13,098	\$ 1,161,534
Mining	*	*	*	*	*	*	*
Construction	208	197	23,358,126	27,155,029	-14.0	144,515	4,274,424
Manufacturing	132	137	122,728,711	154,910,731	-20.8	1,347,465	5,891,405
Transportation/Utilities	53	49	13,768,106	13,994,895	-1.6	1,174,824	7,236,871
Wholesale Trade							
Durable Goods	66	74	18,953,762	18,190,155	4.2	10,769	6,250,367
Nondurable Goods	34	34	26,109,506	22,093,621	18.2	92,983	8,023,003
Total Wholesale Trade	100	108	45,063,268	40,283,776	11.9	103,752	14,273,370
Retail Trade							
Building Materials	78	72	24,393,243	21,478,642	13.6	72,721	17,855,453
General Merchandise	32	34	55,660,809	49,882,705	11.6	122,410	38,580,804
Food Stores	140	140	40,875,693	36,588,074	11.7	281,653	14,345,149
Automotive	115	127	61,229,055	54,323,953	12.7	35,738	8,514,084
Clothing	91	93	7,813,046	7,298,779	7.0	48,269	7,611,835
Home Furnishings	144	144	12,850,624	15,106,438	-14.9	30,386	9,396,313
Restaurants	257	257	23,583,262	21,954,409	7.4	84,960	20,879,388
Drug Stores	20	23	5,333,066	6,184,926	-13.8	2,562	893,453
Liquor Stores	16	11	1,529,672	1,554,409	-1.6	88,492	1,213,312
Miscellaneous Retail	534	546	20,317,268	23,586,250	-13.9	41,806	11,238,577
Total Retail Trade	1,427	1,447	253,585,738	237,958,585	6.6	808,997	130,528,368
Financial Services	22	16	553,158	346,836	59.5	166,618	583,971
Services	707	737	29,621,279	28,465,474	4.1	259,874	14,995,592
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,729	2,768	\$ 491,784,330	\$ 505,915,181	-2.8%	\$ 4,019,443	\$ 179,074,914

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

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

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	30	27	\$ 455,794	\$ 373,884	21.9%	\$ 6,500	\$ 211,802
Construction	84	90	8,702,212	9,953,816	-12.6	246,654	2,917,405
Manufacturing	81	89	135,596,843	137,057,454	-1.1	989,021	4,488,446
Transportation/Utilities	32	30	9,018,155	8,452,045	6.7	174,709	5,178,782
Wholesale Trade							
Durable Goods	88	89	25,979,813	26,361,328	-1.4	38,287	6,357,670
Nondurable Goods	38	42	91,781,136	79,382,886	15.6	708,941	7,899,178
Total Wholesale Trade	126	131	117,760,949	105,744,214	11.4	747,228	14,256,848
Retail Trade							
Building Materials	65	69	25,354,321	24,069,203	5.3	342,242	13,576,184
General Merchandise	30	31	47,900,246	44,977,964	6.5	343,882	37,881,424
Food Stores	108	109	38,412,815	40,133,574	-4.3	152,785	10,855,126
Automotive	99	91	45,984,792	44,979,136	2.2	11,589	7,694,475
Clothing	90	95	8,425,426	7,608,981	10.7	132,775	8,371,667
Home Furnishings	114	113	12,204,985	11,334,497	7.7	20,756	9,426,931
Restaurants	149	152	16,732,809	15,432,641	8.4	480,255	16,963,152
Drug Stores	22	20	5,475,438	4,681,716	17.0	2,967	989,736
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	394	381	12,529,500	13,737,698	-8.8	424,787	9,152,957
Total Retail Trade	1,071	1,062	213,020,332	206,955,771	2.9	1,912,038	114,911,652
Financial Services	20	17	592,874	370,840	59.9	57,640	240,868
Services	465	471	79,494,490	79,699,338	-0.3	178,208	13,042,156
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,913	1,920	\$ 564,745,613	\$ 548,708,150	2.9%	\$ 4,405,644	\$ 155,430,644

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

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

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Industry	Reporting Outlets 1999 1st Qtr	Reporting Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	141	151	\$ 4,250,643	\$ 3,078,275	38.1%	\$ 16,818	\$ 1,961,587
Mining	9	15	394,495	3,577,730	-89.0	39,939	158,877
Construction	253	257	44,972,114	39,627,872	13.5	687,438	10,000,952
Manufacturing	184	183	124,337,944	110,728,315	12.3	7,589,402	22,053,345
Transportation/Utilities	63	72	26,205,422	23,029,572	13.8	604,363	20,145,583
Wholesale Trade							
Durable Goods	156	155	63,907,995	98,476,378	-35.1	308,912	14,700,576
Nondurable Goods	70	71	64,933,333	55,203,074	17.6	775,926	12,227,748
Total Wholesale Trade	226	226	128,841,328	153,679,452	-16.2	1,084,838	26,928,324
Retail Trade							
Building Materials	148	151	40,778,493	41,388,658	-1.5	63,535	31,853,961
General Merchandise	43	40	71,202,708	57,512,244	23.8	1,141,402	63,577,696
Food Stores	187	196	81,306,200	83,882,875	-3.1	63,005	23,172,541
Automotive	208	210	145,414,233	153,103,431	-5.0	67,206	16,775,794
Clothing	171	190	23,185,018	19,361,487	19.7	50,085	19,345,937
Home Furnishings	222	231	40,174,876	37,341,978	7.6	215,213	30,459,501
Restaurants	376	380	43,668,082	41,958,311	4.1	668,177	41,144,189
Drug Stores	32	32	16,295,405	14,142,702	15.2	7,491	3,763,583
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	1,013	1,089	53,612,259	59,090,143	-9.3	200,482	32,314,659
Total Retail Trade	2,400	2,519	515,637,274	507,781,829	1.5	2,476,596	262,407,861
Financial Services	68	60	10,463,900	11,787,116	-11.2	3,745,050	4,735,267
Services	1,101	1,146	84,346,576	77,708,514	8.5	587,843	44,382,154
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	7	*	0	*	*	0	0
Total	4,453	4,630	\$ 941,724,634	\$ 930,998,675	1.2%	\$ 16,832,287	\$ 392,773,950

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

September 21, 1999

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

Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	51	50	\$ 1,044,362	\$ 849,097	23.0%	\$ 225	\$ 541,922
Mining	31	30	9,798,254	8,994,582	8.9	1,584	770,620
Construction	108	103	40,372,212	28,861,248	39.9	519,203	3,218,019
Manufacturing	68	65	42,336,529	85,145,123	-50.3	138,819	5,709,883
Transportation/Utilities	46	40	11,069,110	8,979,175	23.3	272,191	5,814,988
Wholesale Trade							
Durable Goods	80	81	42,420,094	39,520,664	7.3	33,571	12,550,194
Nondurable Goods	50	47	57,766,775	53,605,454	7.8	59,072	7,774,488
Total Wholesale Trade	130	128	100,186,869	93,126,118	7.6	92,643	20,324,682
Retail Trade							
Building Materials	57	62	21,264,174	18,535,126	14.7	114,822	16,235,808
General Merchandise	22	25	33,614,580	31,069,039	8.2	136,162	27,608,236
Food Stores	101	98	50,701,370	50,823,474	-0.2	79,358	20,168,976
Automotive	83	78	53,033,908	50,044,593	6.0	26,072	8,656,445
Clothing	51	52	9,642,417	9,562,201	0.8	26,217	7,572,202
Home Furnishings	95	96	13,577,819	10,807,710	25.6	278,757	11,682,793
Restaurants	210	218	20,756,549	20,457,997	1.5	98,996	19,086,121
Drug Stores	16	16	6,430,713	5,791,305	11.0	12,739	2,099,915
Liquor Stores	10	10	1,331,258	1,335,952	-0.4	0	1,153,629
Miscellaneous Retail	278	275	24,766,900	28,007,629	-11.6	51,283	15,579,574
Total Retail Trade	923	930	235,119,688	226,435,026	3.8	824,406	129,843,699
Financial Services	20	21	377,243	458,440	-17.7	62,996	297,197
Services	484	507	34,627,896	34,343,948	0.8	349,278	20,134,085
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,865	1,875	\$ 474,932,163	\$ 487,192,757	-2.5%	\$ 2,261,345	\$ 186,655,095
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	118	125	\$ 9,619,764	\$ 9,546,302	0.8%	\$ 32,587	\$ 1,257,729
Mining	*	*	*	*	*	*	*
Construction	303	309	92,087,510	63,419,303	45.2	799,066	13,130,973
Manufacturing	225	221	419,477,045	422,492,938	-0.7	1,712,528	11,697,789
Transportation/Utilities	87	89	100,379,719	70,176,305	43.0	1,465,299	18,804,392
Wholesale Trade							
Durable Goods	187	184	142,943,452	147,806,263	-3.3	202,423	21,456,304
Nondurable Goods	77	79	42,303,119	160,858,736	-73.7	419,874	9,906,297
Total Wholesale Trade	264	263	185,246,571	308,664,999	-40.0	622,297	31,362,601
Retail Trade							
Building Materials	89	95	51,754,298	44,659,670	15.9	104,949	24,595,167
General Merchandise	40	49	69,115,885	63,240,262	9.3	303,719	55,532,174
Food Stores	285	266	95,221,898	104,796,938	-9.1	147,916	32,419,596
Automotive	208	237	112,223,852	105,739,142	6.1	80,008	18,993,206
Clothing	151	160	19,047,882	18,203,374	4.6	165,779	17,135,707
Home Furnishings	204	219	34,620,865	33,673,616	2.8	181,831	24,863,665
Restaurants	545	545	58,917,985	54,927,130	7.3	234,913	51,942,816
Drug Stores	31	29	11,251,836	10,099,951	11.4	19,641	3,658,332
Liquor Stores	22	26	2,979,937	2,865,584	4.0	30,537	2,555,142
Miscellaneous Retail	928	926	57,919,776	62,270,988	-7.0	257,986	29,223,240
Total Retail Trade	2,503	2,552	513,054,214	500,476,655	2.5	1,527,279	260,919,045
Financial Services	53	51	2,221,950	3,538,598	-37.2	647,228	2,217,382
Services	1,122	1,193	95,203,936	74,187,599	28.3	833,900	40,605,873
Public Administration	6	6	374,861	335,854	11.6	0	211,667
Nonclassifiable	4	4	467,542	472,406	-1.0	868	392,406
Other	*	*	*	*	*	*	*
Total	4,692	4,817	\$ 1,418,133,895	\$ 1,453,312,407	-2.4%	\$ 7,641,052	\$ 380,600,505

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

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

September 21, 1999

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Agriculture / Forestry	74	81	\$ 1,814,525	\$ 1,886,244	-3.8%	\$ 19,459	\$ 956,146
Mining	41	38	1,450,842	1,884,370	-23.0	6	894,102
Construction	188	199	43,725,950	44,333,789	-1.4	113,913	3,286,619
Manufacturing	121	136	124,274,143	129,203,553	-3.8	1,952,273	6,260,475
Transportation/Utilities	45	43	21,623,337	24,135,130	-10.4	66,675	8,659,700
Wholesale Trade							
Durable Goods	143	146	39,430,305	40,692,559	-3.1	26,892	9,015,007
Nondurable Goods	51	55	26,776,131	26,806,069	-0.1	75,760	6,660,306
Total Wholesale Trade	194	201	66,206,436	67,498,628	-1.9	102,652	15,675,313
Retail Trade							
Building Materials	62	65	19,474,973	17,756,983	9.7	51,768	14,716,458
General Merchandise	38	38	45,511,194	42,541,185	7.0	158,450	41,167,398
Food Stores	149	155	56,403,617	55,671,218	1.3	131,732	18,881,601
Automotive	114	119	58,124,928	53,830,856	8.0	98,823	8,923,449
Clothing	125	130	7,180,142	7,122,259	0.8	17,964	6,885,954
Home Furnishings	157	165	16,143,178	14,653,984	10.2	53,023	12,642,760
Restaurants	328	327	34,954,974	33,671,660	3.8	305,872	30,312,122
Drug Stores	20	22	10,217,870	8,749,050	16.8	16,791	2,506,896
Liquor Stores	26	29	3,005,028	2,995,964	0.3	828	2,490,351
Miscellaneous Retail	573	615	55,375,098	37,253,200	48.6	266,759	22,260,267
Total Retail Trade	1,592	1,665	306,391,002	274,246,359	11.7	1,102,010	160,787,256
Financial Services	26	24	219,277	490,949	-55.3	26,895	236,094
Services	778	814	46,239,797	45,135,896	2.4	535,586	21,832,029
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	3,064	3,206	\$ 616,464,688	\$ 592,522,078	4.0%	\$ 3,931,718	\$ 218,941,525

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

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,295	1,316	\$ 80,602,718	\$ 71,435,734	12.8%	\$ 448,793	\$ 10,938,905
Mining	911	982	195,350,134	278,479,066	-29.9	12,195,322	51,356,380
Construction	3,873	3,928	503,628,945	473,702,052	6.3	5,548,865	75,713,572
Manufacturing	2,585	2,620	2,095,245,818	2,243,329,704	-6.6	59,670,466	161,375,773
Transportation/Utilities	1,531	1,539	619,729,564	752,436,083	-17.6	8,455,224	204,717,639
Wholesale Trade							
Durable Goods	1,854	1,853	508,397,409	715,358,847	-28.9	2,817,902	80,975,355
Nondurable Goods	1,405	1,525	905,353,174	945,440,947	-4.2	10,882,698	51,756,963
Total Wholesale Trade	3,259	3,378	1,413,750,583	1,660,799,794	-14.9	13,700,600	132,732,318
Retail Trade							
Building Materials	2,171	2,260	436,823,921	434,896,780	0.4	900,635	204,735,450
General Merchandise	1,170	1,200	2,490,745,746	1,420,079,056	75.4	5,789,321	596,732,955
Food Stores	4,993	5,180	1,312,157,529	1,350,936,386	-2.9	2,423,093	424,383,068
Automotive	3,380	3,605	1,195,584,141	1,126,664,477	6.1	1,309,412	168,815,628
Clothing	1,822	1,963	130,619,415	121,226,318	7.7	766,719	113,940,046
Home Furnishings	2,446	2,596	155,525,013	145,548,704	6.9	628,205	113,491,542
Restaurants	7,237	7,507	446,996,490	438,121,853	2.0	3,691,252	403,048,154
Drug Stores	583	615	184,527,509	165,907,487	11.2	72,978	24,897,699
Liquor Stores	528	544	44,915,053	44,163,598	1.7	131,361	38,621,005
Miscellaneous Retail	12,286	12,873	469,314,185	526,931,957	-10.9	3,804,897	207,762,802
Total Retail Trade	36,616	38,343	6,867,209,002	5,774,476,616	18.9	19,517,873	2,296,428,349
Financial Services	489	433	33,595,174	12,802,514	162.4	1,034,988	4,070,587
Services	14,796	15,514	709,954,566	755,049,626	-6.0	5,463,568	267,233,649
Public Administration	187	181	40,873,591	41,457,802	-1.4	585,976	16,625,388
Nonclassifiable	52	52	7,436,883	5,374,248	38.4	8	621,038
Other	216	93	33,467,177	20,115,518	66.4	181,454	13,006,228
Total	65,810	68,379	\$12,600,844,155	\$12,089,458,757	4.2%	\$ 126,803,137	\$ 3,234,819,826
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

September 21, 1999

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Industry	Reporting Outlets		Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr					
Agriculture / Forestry	33	36	\$ 8,736,579	\$ 5,601,605	56.0%	\$ 2,900	\$ 1,769,465
Mining	103	119	71,292,911	61,726,520	15.5	65,490,642	70,445,114
Construction	566	584	407,921,376	311,931,245	30.8	23,794,277	84,314,473
Manufacturing	2,476	2,544	5,706,255,273	5,705,544,168	0.0	326,986,063	1,083,456,851
Transportation/Utilities	490	511	1,699,629,806	1,517,822,692	12.0	174,180,018	1,489,997,085
Wholesale Trade							
Durable Goods	1,565	1,600	4,636,939,042	4,280,328,958	8.3	33,280,014	415,237,564
Nondurable Goods	615	622	3,029,864,386	3,286,460,629	-7.8	141,681,909	218,788,011
Total Wholesale Trade	2,180	2,222	7,666,803,428	7,566,789,587	1.3	174,961,923	634,025,575
Retail Trade							
Building Materials	139	155	86,646,853	104,714,467	-17.3	705,790	27,251,728
General Merchandise	30	29	6,191,302	7,067,695	-12.4	12,064,996	12,842,018
Food Stores	33	40	24,155,235	22,281,973	8.4	130,331	6,065,171
Automotive	69	74	429,387,162	174,423,640	146.2	31,214,842	45,080,037
Clothing	134	143	35,410,078	50,475,612	-29.8	396,780	21,979,251
Home Furnishings	590	611	821,117,487	774,293,055	6.0	7,156,875	310,446,642
Restaurants	76	84	16,220,965	16,290,061	-0.4	167,562	7,647,887
Drug Stores	30	32	131,853,969	34,060,898	287.1	366,855	3,110,235
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	2,120	2,420	1,934,471,837	1,895,159,305	2.1	16,230,395	510,884,222
Total Retail Trade	3,223	3,589	3,486,116,495	3,079,179,078	13.2	68,434,426	945,845,594
Financial Services	189	181	299,703,033	298,796,829	0.3	21,916,068	97,280,310
Services	2,672	2,711	2,717,445,006	2,627,451,389	3.4	22,784,539	952,819,537
Public Administration	5	5	360,110	253,728	41.9	100	100
Nonclassifiable	*	*	*	*	*	*	*
Other	734	586	758,735,872	398,122,683	90.6	42,709,614	197,238,232
Total	12,674	13,091	\$22,822,999,889	\$21,573,219,524	5.8%	\$ 921,260,570	\$ 5,557,192,336
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

September 21, 1999

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Industry	Reporting 1999 1st Qtr	Outlets 1998 1st Qtr	Gross Sales 1999 1st Qtr	Gross Sales 1998 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	3,183	3,212	\$ 191,533,747	\$ 148,720,589	28.8%	\$ 1,607,271	\$ 94,280,238
Mining	111	125	187,798,760	245,620,310	-23.5	31,156,178	35,156,186
Construction	6,727	6,901	2,538,155,517	2,286,746,618	11.0	57,054,415	504,862,364
Manufacturing	6,360	6,698	9,283,413,277	8,663,355,402	7.2	380,142,476	1,333,047,706
Transportation/Utilities	1,720	1,720	4,341,618,076	4,491,007,996	-3.3	247,845,578	2,466,202,793
Wholesale Trade							
Durable Goods	5,498	5,561	5,644,007,425	6,194,346,086	-8.9	42,892,457	962,032,665
Nondurable Goods	1,930	2,031	4,487,531,181	4,631,308,693	-3.1	22,691,897	306,980,300
Total Wholesale Trade	7,428	7,592	10,131,538,606	10,825,654,779	-6.4	65,584,354	1,269,012,965
Retail Trade							
Building Materials	2,008	2,092	1,022,861,260	902,776,572	13.3	15,148,037	729,455,196
General Merchandise	1,201	1,165	1,488,037,599	1,338,288,547	11.2	9,124,421	1,258,702,330
Food Stores	4,956	4,873	2,318,938,520	2,282,333,780	1.6	11,727,811	765,164,778
Automotive	3,575	3,814	3,629,187,690	3,258,894,403	11.4	4,292,921	384,133,040
Clothing	4,141	4,466	638,667,894	567,622,492	12.5	5,552,462	568,574,312
Home Furnishings	5,586	5,802	2,269,024,091	2,280,681,626	-0.5	10,104,755	949,065,004
Restaurants	10,860	10,702	1,616,489,878	1,476,336,657	9.5	16,490,008	1,350,658,829
Drug Stores	749	780	463,907,429	427,275,850	8.6	1,444,639	148,510,307
Liquor Stores	594	546	135,635,437	126,011,078	7.6	417,273	104,980,473
Miscellaneous Retail	17,531	17,986	2,708,740,182	2,465,081,560	9.9	29,880,328	1,102,169,013
Total Retail Trade	51,199	52,226	16,291,489,980	15,125,302,565	7.7	104,182,655	7,361,413,282
Financial Services	1,279	1,285	184,072,960	186,167,837	-1.1	11,478,054	45,470,258
Services	32,375	32,740	5,089,322,066	4,971,715,696	2.4	168,459,121	2,060,440,853
Public Administration	76	72	91,327,658	83,946,075	8.8	68,253	44,296,556
Nonclassifiable	59	64	16,085,224	15,030,866	7.0	363,283	8,476,731
Other	229	68	56,448,241	63,584,346	-11.2	15,231,492	15,839,240
Total	110,746	112,703	\$48,402,804,112	\$47,106,853,079	2.8%	\$1,083,173,130	\$15,238,499,172

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

September 21, 1999

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

Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 1st Qtr	1998 1st Qtr	1999 1st Qtr	1998 1st Qtr			
Agriculture / Forestry	2,620	2,705	\$ 166,211,654	\$ 133,177,204	24.8%	\$ 3,167,863	\$ 80,803,539
Mining	278	288	1,749,531,201	1,458,009,133	20.0	88,122,590	100,289,729
Construction	5,630	5,715	2,252,991,699	2,309,617,914	-2.5	101,024,261	440,612,481
Manufacturing	5,850	5,996	5,365,407,980	6,725,918,101	-20.2	170,892,218	684,059,155
Transportation/Utilities	1,677	1,721	2,400,537,534	2,220,386,277	8.1	134,371,662	775,556,671
Wholesale Trade							
Durable Goods	4,921	4,997	4,037,439,491	5,268,697,817	-23.4	106,781,262	760,169,077
Nondurable Goods	1,779	1,792	5,242,078,530	5,112,748,613	2.5	212,435,541	431,767,871
Total Wholesale Trade	6,700	6,789	9,279,518,021	10,381,446,430	-10.6	319,216,803	1,191,936,948
Retail Trade							
Building Materials	1,775	1,825	877,731,344	715,647,123	22.6	9,569,857	547,007,412
General Merchandise	1,218	1,412	1,621,871,048	1,385,928,958	17.0	7,306,866	1,161,734,375
Food Stores	4,911	4,903	1,862,840,122	1,920,527,638	-3.0	7,801,829	612,186,830
Automotive	3,221	3,423	2,322,592,046	2,121,978,024	9.5	4,101,814	338,420,646
Clothing	3,736	4,044	514,397,237	488,490,072	5.3	4,196,510	476,341,300
Home Furnishings	5,407	5,468	1,218,577,340	1,594,019,770	-23.6	7,122,957	763,372,027
Restaurants	10,265	10,544	1,272,916,077	1,175,876,447	8.3	19,048,042	1,105,643,833
Drug Stores	676	733	367,664,532	337,641,301	8.9	1,947,961	143,362,204
Liquor Stores	745	754	81,511,571	78,067,667	4.4	179,839	62,092,392
Miscellaneous Retail	15,642	16,573	1,837,819,115	2,069,486,488	-11.2	27,849,974	801,814,690
Total Retail Trade	47,596	49,679	11,977,920,432	11,887,663,488	0.8	89,125,649	6,011,975,709
Financial Services	1,081	1,037	118,307,285	105,287,850	12.4	5,550,969	35,269,771
Services	26,518	27,224	4,085,098,557	3,971,436,349	2.9	65,038,860	1,421,460,743
Public Administration	53	49	21,538,817	18,779,649	14.7	98	16,424,294
Nonclassifiable	69	70	28,938,398	29,595,947	-2.2	69,834	2,823,882
Other	327	78	5,291,862	5,585	94651	61,534,027	66,825,889
Total	98,399	101,351	\$37,451,293,440	\$39,241,323,927	-4.6%	\$1,038,114,834	\$10,828,038,811

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

NOTICE

The Quarterly State Sales and Use Tax Analysis Report is published four times a year on or about the following dates:

First Quarter	-	September 6
Second Quarter	-	November 27
Third Quarter	-	March 5
Fourth Quarter	-	May 17

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