

# **Fourth Quarter 1999 State Sales and Use Tax Analysis Report**



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Comptroller of Public Accounts**

**Research and Policy Development  
May 31, 2000**

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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-Denton MSA	Grayson
Texarkana MSA	Bowle
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**

<b>MSA</b>	<b>(Metropolitan Statistical Area)--free-standing metropolitan areas composed of one or more counties.</b>
<b>CMSA</b>	<b>(Consolidated Metropolitan Statistical Area)--metropolitan areas with more than 1 million population and made up of two or more PMSAs.</b>
<b>PMSA</b>	<b>(Primary Metropolitan Statistical Area)--metropolitan areas inside the CMSAs.</b>

## **Historical State Sales Tax Rates for the State of Texas**

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





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County	Reporting Outlets		Gross Sales		Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr				
Anderson	1,223	1,368	\$ 759,993,778	\$ 783,054,013	-2.9%	\$ 870,580	\$ 63,374,936	
Andrews	507	545	48,155,622	41,374,651	16.4	219,238	16,641,012	
Angelina	2,448	2,704	727,859,087	733,007,257	-0.7	34,294,440	195,544,368	
Aransas	892	954	68,199,793	93,865,439	-27.3	533,506	29,192,748	
Archer	312	352	26,161,741	26,338,045	-0.7	30,800	4,836,880	
Armstrong	73	93	4,019,978	3,624,309	10.9	34,199	654,380	
Atascosa	936	1,001	130,923,560	113,679,589	15.2	873,382	42,925,013	
Austin	1,115	1,212	268,093,642	254,768,827	5.2	857,719	35,414,239	
Bailey	273	297	32,689,454	48,785,388	-33.0	29,718	6,924,088	
Bandera	732	807	43,798,981	31,179,180	40.5	233,441	13,085,375	
Bastrop	1,578	1,703	196,223,542	173,826,424	12.9	773,173	56,684,107	
Baylor	200	197	19,340,372	23,205,699	-16.7	16,728	3,838,572	
Bee	715	796	83,702,907	81,206,393	3.1	608,734	41,062,747	
Bell	5,575	5,796	2,027,432,099	1,927,569,356	5.2	7,040,038	396,033,223	
Bexar	38,325	42,826	14,845,815,911	16,412,465,919	-9.5	254,246,367	3,582,219,588	
Blanco	465	466	83,646,132	66,703,576	25.4	21,992	12,699,633	
Borden	32	22	6,201,630	854,359	625.9	2,516	325,029	
Bosque	591	663	83,949,134	122,482,734	-31.5	344,652	11,354,215	
Bowie	2,634	2,754	815,905,485	641,130,635	27.3	3,193,366	195,033,552	
Brazoria	6,528	7,326	1,417,113,383	1,392,360,195	1.8	7,641,633	340,508,669	
Brazos	3,990	4,438	846,681,135	816,310,730	3.7	6,458,649	332,226,330	
Brewster	464	491	29,663,948	30,054,644	-1.3	205,388	13,847,597	
Briscoe	89	85	8,957,009	5,655,258	58.4	3,384	738,739	
Brooks	189	202	20,976,704	16,497,960	27.1	70,840	8,827,006	
Brown	1,264	1,357	190,172,624	176,151,305	8.0	1,438,939	62,574,889	
Burleson	523	577	63,797,854	74,086,577	-13.9	294,779	13,359,317	
Burnet	1,527	1,628	205,921,601	176,897,839	16.4	678,627	69,152,883	
Caldwell	869	955	74,372,943	75,031,271	-0.9	251,354	24,995,648	
Calhoun	730	782	1,303,926,538	1,089,652,354	19.7	4,746,517	29,262,267	
Callahan	519	556	18,866,498	19,182,696	-1.6	123,022	6,409,830	
Cameron	7,278	7,707	1,417,044,485	1,355,911,885	4.5	8,679,387	474,813,028	
Camp	322	364	49,118,617	41,163,549	19.3	6,415,344	17,061,540	
Carson	218	232	12,640,305	21,727,087	-41.8	27,698	2,947,978	
Cass	842	878	89,117,747	113,639,560	-21.6	365,258	26,457,531	
Castro	264	290	30,042,286	36,238,873	-17.1	43,899	5,517,427	
Chambers	711	783	1,085,041,855	754,289,374	43.8	1,284,331	25,069,699	
Cherokee	1,339	1,445	270,514,815	259,754,236	4.1	516,773	43,790,661	
Childress	246	262	51,258,197	39,927,086	28.4	69,722	10,179,456	
Clay	310	343	36,351,749	33,577,367	8.3	144,183	4,818,213	
Cochran	99	100	12,247,122	10,724,247	14.2	11,637	1,522,465	
Coke	135	145	11,472,524	12,472,434	-8.0	34,852	1,544,769	
Coleman	327	360	23,639,567	27,183,289	-13.0	410,225	8,244,050	
Collin	13,620	15,283	4,052,240,384	3,157,939,951	28.3	127,623,336	1,384,452,780	
Collingsworth	102	125	13,400,747	13,835,785	-3.1	4,838	1,794,714	
Colorado	845	938	168,594,961	138,076,633	22.1	511,965	27,893,728	
Comal	3,429	3,710	1,164,142,735	1,000,543,492	16.4	1,933,097	147,761,257	
Comanche	484	512	66,327,636	67,141,580	-1.2	153,008	13,750,520	
Concho	79	91	4,366,779	4,876,468	-10.5	38,536	1,789,137	
Cooke	1,345	1,452	247,815,810	232,536,550	6.6	826,865	69,661,556	
Coryell	1,064	1,179	115,425,594	150,687,640	-23.4	813,663	51,781,318	
Cottle	67	78	3,630,706	3,597,797	0.9	3,819	1,023,354	
Crane	143	159	12,153,637	10,312,143	17.9	115,200	3,627,530	

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr			
Crockett	158	173	\$ 14,674,271	\$ 12,686,292	15.7%	\$ 409,955	\$ 4,833,160
Crosby	187	199	25,604,193	23,438,139	9.2	36,840	2,374,150
Culberson	115	145	19,496,502	16,610,106	17.4	15,986	4,131,325
Dallam	320	337	85,233,880	115,769,982	-26.4	462,813	14,013,367
Dallas	78,974	90,491	43,453,775,491	42,111,750,777	3.2	809,833,734	10,407,033,132
Dawson	464	513	55,563,243	73,497,879	-24.4	207,374	15,588,098
Deaf Smith	599	643	149,222,502	208,290,348	-28.4	337,396	17,744,137
Delta	142	150	9,130,828	8,589,540	6.3	4,693	1,849,766
Denton	11,104	12,269	2,853,944,710	2,570,695,262	11.0	21,480,538	888,287,523
De Witt	713	773	77,751,227	78,708,087	-1.2	351,067	18,370,475
Dickens	84	92	13,508,276	14,458,443	-6.6	851	2,492,127
Dimmit	241	262	19,436,935	18,485,745	5.1	121,627	9,095,739
Donley	157	168	11,479,585	10,795,714	6.3	63,316	2,730,661
Duval	295	326	22,801,509	25,335,645	-10.0	25,847	7,322,142
Eastland	742	805	205,672,099	201,007,287	2.3	4,232,462	22,924,895
Ector	4,691	5,025	787,197,686	811,140,771	-3.0	5,125,136	278,432,670
Edwards	70	71	3,856,671	3,669,323	5.1	16,389	1,554,753
Ellis	3,169	3,451	821,521,010	736,087,484	11.6	7,408,621	160,558,127
El Paso	15,857	17,401	5,318,058,527	5,618,466,192	-5.3	40,322,755	1,128,649,198
Erath	1,050	1,166	186,529,256	167,731,201	11.2	602,622	53,791,947
Falls	461	489	48,208,702	47,897,684	0.6	421,127	12,337,385
Fannin	861	971	170,389,574	160,505,378	6.2	507,799	24,565,210
Fayette	1,241	1,306	177,315,343	180,285,932	-1.6	598,845	34,851,047
Fisher	117	124	7,482,210	7,887,466	-5.1	26,600	1,771,014
Floyd	252	274	35,103,099	33,866,164	3.7	51,289	4,260,988
Foard	54	63	3,583,956	4,389,995	-18.4	5,432	500,625
Fort Bend	8,431	8,972	3,395,871,701	3,940,456,802	-13.8	62,880,700	681,238,043
Franklin	280	304	20,161,537	18,494,282	9.0	107,217	7,381,774
Freestone	539	578	57,383,920	51,892,064	10.6	223,560	13,699,111
Frio	320	386	34,043,918	36,055,476	-5.6	144,452	16,015,681
Gaines	422	461	62,638,171	79,158,934	-20.9	150,418	12,765,763
Galveston	7,026	7,792	3,602,739,109	2,399,952,173	50.1	14,990,083	373,473,101
Garza	317	344	23,809,284	11,305,264	110.6	104,390	6,567,460
Gillespie	1,315	1,411	146,554,277	141,185,720	3.8	407,607	46,061,396
Glasscock	33	30	6,793,842	5,026,389	35.2	20,296	441,471
Goliad	214	243	12,098,570	12,731,729	-5.0	10,791	3,644,061
Gonzales	558	633	116,009,676	115,267,054	0.6	545,122	19,023,206
Gray	900	985	106,958,281	105,109,198	1.8	1,717,684	46,519,992
Grayson	4,111	4,512	739,497,258	665,305,726	11.2	3,922,619	222,279,111
Gregg	5,119	5,500	1,460,447,833	1,366,596,986	6.9	10,296,114	394,479,486
Grimes	736	812	121,772,672	166,243,054	-26.8	2,423,470	28,261,506
Guadalupe	2,331	2,584	507,198,914	481,254,219	5.4	5,656,693	118,917,385
Hale	1,120	1,210	720,473,230	679,918,709	6.0	902,407	46,292,158
Hall	146	154	11,731,634	12,202,354	-3.9	63,707	2,509,968
Hamilton	368	388	89,083,976	70,516,785	26.3	252,889	8,674,243
Hansford	217	226	67,892,983	48,542,848	39.9	132,143	4,897,601
Hardeman	151	169	8,316,136	7,796,886	6.7	12,268	3,179,732
Hardin	1,400	1,607	251,437,230	222,918,195	12.8	1,232,254	46,828,280
Harris	108,663	121,558	52,277,648,773	55,645,923,557	-6.1	1,023,698,716	10,287,941,732
Harrison	1,706	1,880	477,150,239	446,226,850	6.9	5,992,162	82,134,580
Hartley	91	91	6,534,436	8,576,039	-23.8	75,355	1,514,140
Haskell	253	273	21,800,341	21,471,278	1.5	15,428	4,971,610

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	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr				
Hays	3,476	3,777	\$ 558,369,275	\$ 523,943,945	6.6%	\$ 5,043,158	\$ 233,028,485	
Hemphill	191	220	11,933,888	12,317,140	-3.1	107,277	4,963,078	
Henderson	2,182	2,393	235,647,099	228,150,952	3.3	8,198,508	107,538,073	
Hidalgo	11,228	11,979	2,568,738,333	2,724,422,306	-5.7	10,976,281	771,062,015	
Hill	1,133	1,241	163,870,173	148,133,447	10.6	669,362	58,522,453	
Hockley	710	777	80,075,441	77,370,208	3.5	269,510	27,425,805	
Hood	1,531	1,760	147,536,292	136,019,101	8.5	801,145	60,967,244	
Hopkins	1,064	1,161	330,067,718	345,207,727	-4.4	1,026,433	53,983,605	
Houston	571	629	111,271,407	133,741,227	-16.8	3,966,375	25,987,313	
Howard	948	1,036	163,678,464	155,564,230	5.2	652,497	43,806,481	
Hudspeth	78	86	5,110,925	3,956,367	29.2	2,750	1,001,604	
Hunt	2,180	2,382	621,042,260	585,890,643	6.0	1,052,633	99,721,939	
Hutchinson	809	891	195,688,885	163,356,436	19.8	3,467,419	37,795,807	
Irion	85	92	2,843,690	2,112,941	34.6	27,182	784,579	
Jack	314	328	24,531,229	17,671,039	38.8	45,426	6,838,187	
Jackson	481	534	160,062,789	135,974,018	17.7	2,344,713	20,190,597	
Jasper	1,072	1,168	524,048,688	478,472,334	9.5	466,792	50,604,314	
Jeff Davis	114	135	3,983,566	5,574,719	-28.5	2,104	1,808,780	
Jefferson	7,725	8,588	3,161,130,786	2,590,919,650	22.0	18,275,001	626,058,059	
Jim Hogg	138	149	12,264,594	16,240,295	-24.5	36,889	5,006,889	
Jim Wells	1,185	1,277	146,325,231	138,342,048	5.8	936,464	60,567,508	
Johnson	3,507	3,924	750,158,418	885,769,209	-15.3	3,765,688	168,375,306	
Jones	466	540	86,360,117	73,389,370	17.7	421,802	21,783,195	
Karnes	373	404	37,572,142	44,670,197	-15.9	91,644	10,342,426	
Kaufman	2,477	2,639	498,797,994	441,055,052	13.1	1,804,694	109,549,840	
Kendall	1,411	1,500	177,616,918	155,840,104	14.0	526,756	40,347,281	
Kenedy	8	9	229,110	213,821	7.2	0	39,128	
Kent	38	41	3,950,684	4,677,328	-15.5	454	240,452	
Kerr	1,774	1,954	251,640,389	262,405,165	-4.1	2,280,790	98,969,007	
Kimble	206	214	40,234,823	47,386,756	-15.1	27,204	6,709,036	
King	12	14	368,470	371,673	-0.9	1,251	136,839	
Kinney	95	102	6,651,855	5,818,641	14.3	53,811	1,792,821	
Kleberg	743	820	99,360,653	83,533,870	18.9	634,688	43,102,246	
Knox	168	197	16,994,575	14,727,230	15.4	25,576	3,472,398	
Lamar	1,539	1,636	449,923,142	283,121,858	58.9	958,504	94,752,879	
Lamb	464	502	70,678,117	82,191,319	-14.0	531,925	9,203,750	
Lampasas	551	612	108,928,264	88,914,067	22.5	397,325	15,759,978	
La Salle	158	167	12,421,881	10,366,514	19.8	61,353	4,092,588	
Lavaca	810	871	133,404,976	119,055,987	12.1	721,425	21,865,956	
Lee	603	629	102,619,109	90,844,987	13.0	288,219	21,938,325	
Leon	564	609	232,625,101	127,311,226	82.7	8,167,467	20,402,798	
Liberty	1,669	1,909	500,871,074	484,331,046	3.4	1,536,421	73,466,434	
Limestone	662	713	135,785,865	118,689,828	14.4	720,352	25,537,259	
Lipscomb	118	127	8,378,085	17,068,933	-50.9	7,600	1,188,778	
Live Oak	400	433	31,854,563	27,451,278	16.0	13,753	9,291,428	
Llano	744	782	69,507,113	63,309,439	9.8	176,187	16,300,413	
Loving	4	4	7,138	12,269	-41.8	0	8,236	
Lubbock	8,261	9,142	2,155,157,892	2,419,062,604	-10.9	9,748,111	593,918,454	
Lynn	167	194	24,957,684	26,739,007	-6.7	28,181	3,565,739	
Madison	297	329	33,612,406	36,081,536	-6.8	76,238	10,021,256	
Marion	370	396	46,427,379	45,803,505	1.4	32,623	8,204,757	
Martin	153	174	27,420,723	26,394,395	3.9	54,093	3,802,550	

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County	Reporting Outlets		Gross Sales		Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr				
Mason	217	234	\$ 13,111,893	\$ 11,795,902	11.2%	\$ 11,954	\$ 2,831,919	
Matagorda	1,094	1,169	168,884,392	153,384,379	10.1	267,946	44,490,672	
Maverick	877	914	119,477,343	124,669,409	-4.2	397,590	58,561,180	
McCulloch	332	336	45,452,421	47,948,392	-5.2	66,915	12,296,506	
McLennan	6,961	7,503	1,783,747,482	1,919,793,231	-7.1	8,391,010	452,890,057	
McMullen	37	35	1,269,138	930,823	36.3	4,848	323,959	
Medina	1,060	1,173	112,984,157	116,597,622	-3.1	827,191	26,196,911	
Menard	106	113	11,030,724	9,901,659	11.4	4,252	1,825,045	
Midland	4,910	5,217	1,221,553,923	1,131,656,491	7.9	33,642,605	365,794,117	
Milam	763	823	75,663,278	87,875,129	-13.9	204,171	19,828,548	
Mills	214	210	19,858,903	15,830,014	25.5	427,230	4,798,122	
Mitchell	297	317	39,783,921	40,075,624	-0.7	301,046	6,994,334	
Montague	820	946	63,335,943	60,338,167	5.0	162,954	19,611,976	
Montgomery	8,428	9,257	2,489,501,548	2,333,087,588	6.7	47,696,796	705,356,413	
Moore	566	610	97,022,102	86,086,228	12.7	529,999	23,684,121	
Morris	401	421	176,898,939	134,939,277	31.1	3,148,493	15,090,438	
Motley	77	81	3,502,920	5,983,772	-41.5	4,351	899,566	
Nacogdoches	1,818	1,946	339,140,795	394,299,154	-14.0	2,604,013	95,559,351	
Navarro	1,432	1,562	364,261,859	359,055,849	1.4	1,523,154	62,705,105	
Newton	281	304	69,023,655	-2,981,565	-24.15	62,894	4,871,781	
Nolan	614	663	72,733,686	66,870,409	8.8	564,891	24,490,967	
Nueces	10,199	11,316	2,584,630,800	2,474,371,358	4.5	31,477,865	792,042,695	
Ochiltree	387	404	43,002,291	46,834,137	-8.2	924,159	15,912,739	
Oldham	67	79	6,617,171	6,145,322	7.7	13,024	1,127,505	
Orange	2,470	2,655	355,388,232	344,930,379	3.0	2,511,185	104,031,563	
Palo Pinto	996	1,094	202,658,338	126,956,110	59.6	622,205	50,799,652	
Panola	638	689	86,234,980	76,457,524	12.8	393,420	21,265,430	
Parker	2,760	3,087	471,887,229	425,201,896	11.0	2,159,982	107,164,149	
Parmer	250	287	66,182,125	58,827,948	12.5	137,966	3,945,993	
Pecos	485	532	51,748,056	51,951,382	-0.4	152,142	18,333,228	
Polk	1,256	1,379	176,288,847	161,980,355	8.8	548,426	52,606,046	
Potter	4,647	5,009	1,572,078,270	1,472,394,922	6.8	10,720,366	468,276,261	
Presidio	215	222	11,537,423	12,709,168	-9.2	11,217	4,750,566	
Rains	277	281	25,016,538	23,584,221	6.1	52,074	8,053,273	
Randall	2,711	3,022	565,349,541	537,831,769	5.1	2,965,900	100,265,925	
Reagan	132	142	11,422,995	10,968,691	4.1	22,134	6,124,371	
Real	136	149	4,339,719	6,171,908	-29.7	19,590	1,386,447	
Red River	348	376	74,186,521	66,639,975	11.3	156,587	8,188,817	
Reeves	339	388	32,820,688	33,505,618	-2.0	276,466	12,676,213	
Refugio	271	300	23,266,401	19,817,039	17.4	188,096	7,910,587	
Roberts	41	36	907,412	956,290	-5.1	5,242	260,753	
Robertson	474	500	52,535,518	59,385,856	-11.5	711,833	9,125,194	
Rockwall	1,528	1,690	256,002,437	211,221,877	21.2	2,593,237	111,723,988	
Runnels	422	446	74,844,268	89,872,780	-16.7	181,756	11,883,836	
Rusk	1,226	1,345	182,277,050	173,768,571	4.9	488,161	43,641,812	
Sabine	356	389	62,633,871	58,252,503	7.5	78,484	8,828,350	
San Augustine	207	214	29,296,026	27,493,454	6.6	26,552	6,290,513	
San Jacinto	424	469	21,698,563	26,265,290	-17.4	70,306	6,975,188	
San Patricio	1,650	1,811	253,974,223	241,902,119	5.0	1,010,982	58,956,257	
San Saba	222	235	16,562,956	16,734,531	-1.0	25,016	4,111,414	
Schleicher	109	118	8,691,421	8,648,655	0.5	3,145	2,048,494	
Scurry	570	651	91,248,831	96,328,432	-5.3	216,922	25,480,978	

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr			
Shackelford	157	181	\$ 8,210,308	\$ 13,147,656	-37.6%	\$ 10,906	\$ 2,801,636
Shelby	688	755	156,173,596	149,049,886	4.8	420,280	26,929,819
Sherman	95	105	5,401,636	5,574,955	-3.1	43,728	1,512,092
Smith	6,718	7,488	2,259,646,620	1,306,976,738	72.9	12,542,454	474,877,564
Somervell	294	303	21,099,984	19,730,162	6.9	50,693	7,125,823
Starr	717	776	83,402,767	91,625,239	-9.0	271,817	35,972,553
Stephens	445	488	45,034,890	47,558,194	-5.3	197,975	13,214,088
Sterling	56	66	2,681,806	2,728,154	-1.7	4,797	1,117,983
Stonewall	88	105	3,843,565	3,570,813	7.6	49,547	1,621,526
Sutton	199	234	17,858,405	16,176,771	10.4	230,921	7,386,478
Swisher	258	307	30,541,927	34,574,750	-11.7	62,438	5,139,862
Tarrant	46,304	53,616	16,105,339,957	16,247,440,274	-0.9	237,397,075	4,207,174,591
Taylor	4,613	5,095	993,358,610	912,144,571	8.9	6,829,203	295,784,258
Terrell	48	55	1,124,736	1,194,356	-5.8	831	561,008
Terry	350	394	49,843,743	49,694,412	0.3	136,655	11,532,565
Throckmorton	91	97	3,013,553	2,652,468	13.6	9,894	958,175
Titus	871	945	362,308,117	315,422,180	14.9	486,308	52,760,400
Tom Green	3,766	4,136	678,436,690	617,959,671	9.8	4,375,496	207,717,125
Travis	29,571	33,267	9,609,192,839	8,349,652,190	15.1	137,372,874	2,831,881,896
Trinity	389	435	57,734,084	55,977,776	3.1	153,195	10,051,342
Tyler	514	549	41,185,245	38,581,455	6.7	158,609	13,729,240
Upshur	957	1,052	101,023,022	86,425,191	16.9	281,172	26,576,260
Upton	156	160	21,475,419	10,622,500	102.2	16,074	1,999,745
Uvalde	808	846	129,304,192	121,420,437	6.5	355,701	36,744,665
Val Verde	988	1,072	148,719,207	136,314,095	9.1	344,041	55,998,290
Van Zandt	2,226	2,447	145,067,770	124,211,265	16.8	837,925	44,036,669
Victoria	2,965	3,298	738,689,339	673,896,416	9.6	4,329,789	216,695,011
Walker	1,301	1,381	248,458,154	200,003,313	24.2	5,526,827	72,681,288
Waller	892	936	249,588,232	241,806,684	3.2	1,057,743	29,678,672
Ward	396	451	35,146,100	38,741,915	-9.3	83,517	12,301,920
Washington	1,327	1,442	257,356,780	249,473,822	3.2	2,037,791	58,460,415
Webb	4,453	4,777	1,382,206,637	1,423,695,160	-2.9	5,053,565	346,999,944
Wharton	1,476	1,598	348,167,187	191,407,323	81.9	1,085,228	56,268,987
Wheeler	241	257	16,212,349	16,195,551	0.1	97,380	3,922,128
Wichita	4,341	4,810	784,473,569	1,004,016,304	-21.9	4,617,062	258,581,286
Wilbarger	509	564	110,690,007	95,823,730	15.5	476,813	15,730,520
Willacy	326	331	29,080,014	28,953,139	0.4	115,333	10,277,673
Williamson	6,853	7,439	2,385,263,893	1,651,484,674	44.4	16,681,857	654,427,435
Wilson	722	783	58,403,209	55,035,840	6.1	225,350	16,508,582
Winkler	263	295	48,107,850	31,830,498	51.1	40,248	10,539,081
Wise	1,354	1,534	254,334,443	216,784,708	17.3	906,873	66,738,510
Wood	1,547	1,633	125,427,948	107,476,084	16.7	543,081	43,140,711
Yoakum	275	317	35,062,239	50,603,625	-30.7	103,733	7,648,375
Young	943	1,054	107,439,125	78,109,865	37.5	646,885	27,897,687
Zapata	278	302	25,110,009	22,691,636	10.7	77,193	9,749,838
Zavala	166	186	17,009,963	31,878,084	-46.6	60,981	3,574,014
In-State Total	642,612	713,880	\$220,695,295,460	\$216,905,906,206	1.7%	\$3,202,353,671	\$51,591,187,266

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr			
Alabama	363	349	\$ 100,842,853	\$ 129,405,682	-22.1%	\$ 4,289,789	\$ 25,795,846
Alaska	*	5	*	257,009	*	*	*
Arizona	504	539	1,729,567,384	973,714,449	77.6	2,035,332	56,789,954
Arkansas	679	790	336,732,752	266,727,129	26.2	2,556,707	42,571,474
California	3,293	3,559	6,937,123,691	6,127,727,213	13.2	56,573,502	576,725,507
Colorado	892	990	1,534,816,148	740,551,368	107.3	18,046,804	216,273,326
Connecticut	396	448	2,788,382,762	2,676,635,682	4.2	81,564,317	213,869,287
Delaware	58	69	373,939,750	629,170,601	-40.6	46,199,471	46,733,107
Florida	1,010	1,217	1,580,975,713	892,225,817	77.2	12,866,939	238,896,071
Georgia	1,068	1,145	1,403,449,158	2,441,040,522	-42.5	4,842,635	366,168,848
Hawaii	11	10	2,550,033	1,900,665	34.2	0	1,906,829
Idaho	63	72	278,941,916	175,373,136	59.1	124,872	16,027,421
Illinois	1,458	1,508	2,560,662,464	2,349,914,528	9.0	26,796,918	322,736,213
Indiana	374	382	422,170,703	369,795,982	14.2	7,016,427	54,323,230
Iowa	291	324	227,288,888	110,965,292	104.8	2,704,363	31,559,391
Kansas	611	631	325,199,414	209,504,864	55.2	17,113,776	206,538,785
Kentucky	262	257	1,289,288,213	350,917,701	267.4	3,597,220	20,079,460
Louisiana	1,458	1,629	515,971,872	770,100,154	-33.0	13,664,163	67,814,452
Maine	31	33	37,827,082	20,982,311	80.3	51,926	2,699,947
Maryland	342	347	119,992,728	140,053,544	-14.3	4,622,882	30,520,332
Massachusetts	855	911	784,319,845	828,981,784	-5.4	36,486,349	171,302,399
Michigan	538	583	519,462,921	694,650,975	-25.2	70,828,815	154,017,139
Minnesota	822	856	1,931,614,301	1,936,456,652	-0.3	8,369,448	167,729,536
Mississippi	197	213	173,608,231	162,542,257	6.8	1,156,465	8,775,219
Missouri	884	944	1,514,414,356	1,528,433,052	-0.9	68,107,944	258,923,901
Montana	41	50	9,358,498	4,711,679	98.6	0	630,215
Nebraska	257	258	358,014,555	285,106,406	25.6	11,005,871	52,108,849
Nevada	52	50	14,376,684	9,381,947	53.2	11,610	4,626,281
New Hampshire	111	111	96,703,014	296,406,107	-67.4	48,419	9,088,142
New Jersey	1,011	1,055	6,023,126,707	4,164,926,811	44.6	51,645,437	891,079,974
New Mexico	970	1,090	124,645,151	126,937,524	-1.8	248,903	18,342,281
New York	1,243	1,322	2,801,749,105	1,885,446,831	48.6	2,775,947	351,272,650
North Carolina	603	634	609,825,453	655,590,982	-7.0	9,948,820	77,500,077
North Dakota	37	27	6,174,460	3,567,927	73.1	10,018	1,862,274
Ohio	1,081	1,124	1,556,999,788	1,661,554,997	-6.3	67,611,968	261,211,518
Oklahoma	1,762	1,904	3,007,136,995	1,905,310,619	57.8	156,412,305	251,518,073
Oregon	305	285	284,645,928	167,369,036	70.1	1,252,941	43,411,206
Pennsylvania	867	961	2,063,414,824	1,552,230,146	32.9	73,390,367	225,377,447
Rhode Island	76	83	105,026,264	85,585,385	22.7	54,840	11,506,501
South Carolina	173	225	163,864,836	409,593,856	-60.0	3,786,883	25,508,040
South Dakota	53	54	87,298,876	93,923,769	-7.1	3,006,929	39,128,218
Tennessee	590	638	816,482,916	553,012,567	47.6	22,954,158	221,976,502
Utah	239	276	198,937,413	157,655,023	26.2	391,259	30,292,438
Vermont	22	28	12,572,814	269,335,669	-95.3	75,913	3,647,538
Virginia	423	470	1,057,146,878	517,942,144	104.1	44,081,327	184,251,215
Washington	426	439	268,457,544	320,250,734	-16.2	6,742,172	53,936,735
Washington, DC	109	118	340,344,673	331,681,624	2.6	138,358,592	476,598,975
West Virginia	33	34	39,130,131	22,752,761	72.0	101,647	6,445,748
Wisconsin	613	618	565,236,265	480,313,237	17.7	8,415,716	47,819,184
Wyoming	16	25	2,225,923	868,276	156.4	0	530,006
Canada	21	19	71,266,165	6,185,930	1052.1	147,179	2,219,542
Mexico	*	*	*	*	*	*	*

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr			
Other	614	791	\$ 1,211,532,363	\$ 951,983,063	27.3%	\$ 36,372,560	\$ 97,886,698
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Out-of-State Total	28,214	30,503	\$ 49,385,934,064	\$ 41,447,673,751	19.2%	\$1,128,468,845	\$ 6,688,589,946
	=====	=====	=====	=====	=====	=====	=====
 Total	 670,826	 744,383	 \$270,081,229,524	 \$258,353,579,957	 4.5%	 \$4,330,822,516	 \$58,279,777,212

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





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County	Reporting Outlets		Gross Sales		Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr				
Anderson	704	811	\$ 679,802,930	\$ 705,918,472	-3.7%	\$ 705,269	\$ 47,180,273	
Andrews	228	265	18,363,492	17,820,055	3.0	22,925	7,860,749	
Angelina	1,223	1,397	225,318,813	208,597,791	8.0	844,673	112,898,142	
Aransas	517	542	51,704,647	48,019,601	7.7	179,359	25,091,310	
Archer	155	173	8,465,554	8,002,062	5.8	5,706	3,614,564	
Armstrong	46	58	2,252,301	1,778,098	26.7	5,398	499,936	
Atascosa	516	548	70,902,402	60,324,447	17.5	803,380	30,489,003	
Austin	590	659	61,009,633	62,686,178	-2.7	540,084	26,787,231	
Bailey	142	160	15,148,299	15,388,106	-1.6	11,584	4,684,027	
Bandera	412	467	30,640,406	17,379,057	76.3	156,732	8,717,545	
Bastrop	891	952	127,034,866	115,973,729	9.5	365,351	46,972,380	
Baylor	117	116	7,260,785	7,091,792	2.4	6,113	2,356,908	
Bee	387	427	43,987,927	43,048,807	2.2	159,731	22,941,941	
Bell	3,087	3,231	866,558,708	886,988,508	-2.3	2,570,566	289,021,185	
Bexar	19,778	22,414	4,607,942,975	4,435,907,249	3.9	46,417,801	2,232,582,242	
Blanco	255	251	11,193,911	9,643,810	16.1	14,115	4,754,224	
Borden	13	7	1,394,499	641,938	117.2	2,516	209,970	
Bosque	329	370	19,340,278	16,758,665	15.4	18,810	8,605,065	
Bowie	1,462	1,541	292,384,691	266,766,422	9.6	1,105,359	150,115,872	
Brazoria	3,426	3,935	517,956,302	499,917,500	3.6	3,146,551	256,315,707	
Brazos	2,091	2,303	443,317,570	419,457,553	5.7	2,511,227	244,838,474	
Brewster	263	272	20,986,010	20,526,831	2.2	91,422	10,862,008	
Briscoe	39	43	5,535,577	2,394,631	131.2	840	539,264	
Brooks	121	128	14,597,065	13,208,528	10.5	70,740	8,074,451	
Brown	690	739	98,887,342	93,889,276	5.3	525,266	51,417,538	
Burleson	290	313	22,076,452	29,463,049	-25.1	151,557	9,506,257	
Burnet	802	854	119,454,480	102,899,765	16.1	399,186	51,954,953	
Caldwell	477	527	51,380,594	51,247,261	0.3	193,052	19,534,413	
Calhoun	378	409	36,402,881	35,403,929	2.8	135,440	18,077,843	
Callahan	286	317	9,984,183	9,883,269	1.0	17,744	4,541,036	
Cameron	4,295	4,491	683,898,131	647,986,663	5.5	2,909,054	350,851,894	
Camp	192	221	22,073,048	19,816,854	11.4	10,592	9,695,956	
Carson	117	122	7,206,501	7,873,751	-8.5	18,539	1,916,480	
Cass	532	565	44,137,659	58,410,996	-24.4	215,166	21,607,236	
Castro	147	158	15,962,818	20,181,706	-20.9	32,290	4,510,015	
Chambers	412	464	227,502,467	113,711,647	100.1	79,281	15,569,488	
Cherokee	785	819	100,274,597	91,514,344	9.6	230,550	34,644,256	
Childress	149	158	21,398,061	17,306,784	23.6	65,343	8,633,154	
Clay	164	191	17,139,709	15,397,558	11.3	20,748	3,271,282	
Cochran	66	66	6,990,685	5,347,371	30.7	4,732	1,201,669	
Coke	83	93	7,996,432	6,071,487	31.7	34,128	1,210,961	
Coleman	183	207	14,921,243	16,438,258	-9.2	264,073	6,194,656	
Collin	6,821	7,714	1,747,670,680	1,489,708,787	17.3	14,701,392	890,191,954	
Collingsworth	52	61	2,968,301	3,063,730	-3.1	3,206	1,254,250	
Colorado	443	502	60,714,303	59,252,906	2.5	250,742	18,554,154	
Comal	1,697	1,898	756,415,024	660,638,988	14.5	778,213	104,174,460	
Comanche	270	280	33,197,289	33,063,188	0.4	11,294	8,944,505	
Concho	48	55	3,699,240	4,210,051	-12.1	17,649	1,327,214	
Cooke	730	802	121,826,216	111,668,717	9.1	346,522	53,179,693	
Coryell	627	676	83,338,099	83,188,291	0.2	475,190	40,252,101	
Cottle	45	54	3,337,815	3,023,836	10.4	1,911	822,002	
Crane	67	77	4,132,765	4,949,099	-16.5	995	1,934,141	

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	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr			
Crockett	87	96	\$ 9,306,826	\$ 6,728,358	38.3%	\$ 62,718	\$ 3,399,642
Crosby	109	117	18,598,477	16,020,916	16.1	11,083	1,991,472
Culberson	75	91	15,138,125	12,166,767	24.4	15,870	3,832,096
Dallam	159	170	21,629,605	21,911,673	-1.3	31,601	8,049,578
Dallas	36,700	42,599	11,983,918,243	11,804,371,063	1.5	93,321,154	4,450,728,887
Dawson	245	278	31,108,747	30,925,948	0.6	58,816	11,336,123
Deaf Smith	304	331	39,114,359	40,601,655	-3.7	114,709	11,657,348
Delta	87	91	3,867,184	4,429,937	-12.7	4,310	1,289,318
Denton	5,493	6,141	1,199,082,733	1,228,267,253	-2.4	9,504,547	638,885,579
De Witt	384	428	31,934,256	32,214,387	-0.9	113,412	13,103,993
Dickens	51	57	3,353,906	2,926,236	14.6	439	1,174,458
Dimmit	138	149	13,869,468	13,902,997	-0.2	118,211	7,550,569
Donley	98	103	4,717,578	4,491,035	5.0	4,081	2,080,937
Duval	193	218	9,156,698	9,878,536	-7.3	25,558	4,655,532
Eastland	394	425	40,684,159	38,443,310	5.8	111,832	14,654,949
Ector	2,186	2,379	363,528,440	356,434,579	2.0	1,301,958	174,068,435
Edwards	32	32	2,633,280	2,354,037	11.9	4,372	761,732
Ellis	1,461	1,647	223,099,498	185,236,321	20.4	768,877	100,107,684
El Paso	9,309	10,247	1,735,458,917	1,742,735,287	-0.4	11,166,009	814,049,186
Erath	531	600	89,703,765	88,271,001	1.6	403,804	41,704,855
Falls	297	316	23,415,413	22,454,153	4.3	87,056	8,827,403
Fannin	470	543	68,482,133	66,316,248	3.3	162,854	19,275,195
Fayette	671	721	78,529,316	77,268,247	1.6	155,284	23,642,161
Fisher	59	62	3,015,996	2,873,765	4.9	8,274	1,318,304
Floyd	132	146	11,535,383	13,805,466	-16.4	12,498	2,424,877
Foard	28	33	1,403,565	1,441,572	-2.6	1,141	426,883
Fort Bend	4,117	4,363	887,081,072	809,850,609	9.5	7,107,935	464,430,686
Franklin	159	181	15,549,264	13,938,026	11.6	22,053	6,244,069
Freestone	324	346	36,491,619	32,351,011	12.8	176,709	10,353,682
Frio	177	211	18,688,743	16,855,090	10.9	123,139	9,209,920
Gaines	233	247	26,064,137	24,588,407	6.0	96,235	8,201,642
Galveston	3,837	4,387	529,296,614	502,762,529	5.3	3,004,404	276,440,628
Garza	233	246	7,504,763	6,814,704	10.1	68,106	4,050,046
Gillespie	706	788	76,374,234	67,695,512	12.8	255,849	35,961,847
Glasscock	17	14	670,575	643,592	4.2	14,971	239,676
Goliad	126	144	8,123,917	9,124,512	-11.0	6,405	2,935,248
Gonzales	304	354	37,824,829	32,693,215	15.7	104,209	13,697,395
Gray	456	510	63,290,014	61,674,339	2.6	251,648	31,973,373
Grayson	2,202	2,388	324,850,051	299,962,194	8.3	1,579,082	168,600,780
Gregg	2,757	2,918	537,143,147	470,495,608	14.2	2,775,067	264,390,103
Grimes	409	453	66,471,100	92,174,280	-27.9	2,131,250	19,723,884
Guadalupe	1,185	1,311	145,038,048	137,290,461	5.6	497,444	83,393,412
Hale	620	688	625,612,207	582,446,201	7.4	656,878	37,040,660
Hall	81	85	6,311,550	6,283,151	0.5	60,176	2,162,440
Hamilton	206	217	16,213,527	14,227,750	14.0	9,561	5,490,538
Hansford	103	108	12,290,840	9,958,409	23.4	84,782	3,623,699
Hardeman	87	93	5,573,985	5,108,184	9.1	8,268	2,617,363
Hardin	761	911	96,579,433	91,985,303	5.0	316,304	34,326,094
Harris	52,482	59,085	13,789,151,382	13,307,504,918	3.6	79,358,029	5,837,273,283
Harrison	882	971	135,476,454	116,327,781	16.5	451,423	49,643,578
Hartley	49	50	4,164,728	3,365,859	23.7	17,867	1,056,188
Haskell	157	171	16,007,812	14,640,502	9.3	10,558	3,444,147

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	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr				
Hays	1,871	2,038	\$ 271,151,405	\$ 247,055,582	9.8%	\$ 3,101,020	\$ 174,749,872	
Hemphill	84	103	4,758,843	5,212,194	-8.7	32,641	2,309,373	
Henderson	1,357	1,496	151,186,477	143,824,368	5.1	809,242	76,127,624	
Hidalgo	6,774	7,151	1,295,369,980	1,190,518,990	8.8	6,410,415	618,537,144	
Hill	681	760	101,437,809	94,343,404	7.5	398,192	50,435,916	
Hockley	349	383	45,652,986	48,415,821	-5.7	130,757	18,038,976	
Hood	879	1,051	91,667,487	84,902,606	8.0	470,116	48,309,488	
Hopkins	587	635	108,402,365	108,480,311	-0.1	352,396	40,536,151	
Houston	316	347	37,143,467	42,896,709	-13.4	112,336	15,996,247	
Howard	475	546	73,045,263	71,827,181	1.7	192,473	31,853,063	
Hudspeth	60	65	3,547,146	3,189,167	11.2	737	840,114	
Hunt	1,283	1,430	187,828,075	160,329,091	17.2	683,474	81,745,898	
Hutchinson	433	474	45,075,619	45,317,845	-0.5	242,826	23,639,578	
Irion	33	46	700,428	688,327	1.8	1,023	394,012	
Jack	143	154	8,157,204	7,277,177	12.1	12,504	4,024,253	
Jackson	243	277	31,929,063	32,326,875	-1.2	306,254	11,422,371	
Jasper	608	673	103,266,130	84,479,425	22.2	229,708	39,633,425	
Jeff Davis	64	72	2,009,142	2,352,762	-14.6	1,014	1,213,104	
Jefferson	4,109	4,633	743,067,352	724,307,765	2.6	3,001,590	419,727,136	
Jim Hogg	92	104	8,206,975	11,675,540	-29.7	32,985	4,009,461	
Jim Wells	640	689	71,876,481	68,069,545	5.6	252,252	40,020,914	
Johnson	1,727	1,914	240,614,590	218,543,535	10.1	982,667	118,711,111	
Jones	227	278	45,597,918	33,745,066	35.1	233,873	18,222,775	
Karnes	202	212	21,059,201	18,767,129	12.2	65,884	8,328,093	
Kaufman	1,394	1,553	205,318,707	192,089,578	6.9	616,535	80,543,332	
Kendall	757	819	119,672,615	106,113,443	12.8	222,581	28,356,545	
Kenedy	5	6	33,755	26,065	29.5	0	33,299	
Kent	21	23	3,429,157	3,571,826	-4.0	4	168,670	
Kerr	914	989	147,624,873	136,140,677	8.4	844,636	73,016,701	
Kimble	119	117	15,315,686	12,780,599	19.8	13,725	5,874,425	
King	11	13	368,470	370,665	-0.6	0	135,588	
Kinney	57	62	2,750,509	2,576,208	6.8	52,369	1,119,768	
Kleberg	425	467	62,880,294	59,360,276	5.9	277,501	36,474,922	
Knox	91	107	8,992,217	8,042,006	11.8	6,151	1,626,320	
Lamar	845	898	160,676,203	143,140,285	12.3	630,677	77,699,348	
Lamb	257	279	25,860,759	24,334,805	6.3	262,512	7,021,113	
Lampasas	289	321	31,038,019	23,359,677	32.9	194,306	10,989,422	
La Salle	103	117	8,496,849	6,535,378	30.0	8,056	3,450,814	
Lavaca	419	456	43,952,698	41,619,589	5.6	132,203	15,879,629	
Lee	312	325	45,677,690	36,748,700	24.3	112,310	14,137,526	
Leon	308	339	28,127,551	21,265,381	32.3	77,102	8,879,774	
Liberty	921	1,051	382,504,700	281,438,687	35.9	497,210	55,486,598	
Limestone	388	427	43,148,367	38,078,103	13.3	379,920	19,301,996	
Lipscomb	57	61	2,648,182	2,504,471	5.7	4,394	809,409	
Live Oak	226	250	23,388,276	20,441,600	14.4	10,888	6,727,132	
Llano	388	417	24,821,857	23,151,725	7.2	76,713	10,952,490	
Loving	*	*	*	*	*	*	*	
Lubbock	4,374	4,896	939,973,268	954,224,085	-1.5	3,199,735	427,592,785	
Lynn	93	106	5,583,752	10,431,589	-46.5	4,387	1,338,242	
Madison	154	175	20,417,711	18,719,144	9.1	69,251	8,440,738	
Marion	267	287	16,071,841	13,426,219	19.7	11,305	6,216,724	
Martin	76	85	7,690,681	8,099,527	-5.0	44,036	1,479,520	

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Mason	113	118	\$ 5,223,935	\$ 6,211,554	-15.9%	\$ 2,680	\$ 2,069,896
Matagorda	608	656	91,810,604	65,232,214	40.7	141,752	34,335,859
Maverick	604	613	104,176,207	91,015,498	14.5	302,500	54,581,935
McCulloch	181	177	22,108,214	20,138,298	9.8	59,440	10,305,836
McLennan	3,795	4,102	661,482,872	616,444,443	7.3	2,709,137	314,884,228
McMullen	22	22	686,421	634,124	8.2	1,730	290,216
Medina	593	657	72,025,175	67,963,385	6.0	115,400	20,274,398
Menard	60	62	3,624,698	3,012,798	20.3	4,252	1,205,117
Midland	2,358	2,524	379,799,590	381,928,711	-0.6	1,498,157	214,639,006
Milam	422	451	40,579,575	35,559,930	14.1	91,544	15,255,192
Mills	115	107	11,032,820	11,093,866	-0.6	22,924	2,539,601
Mitchell	172	179	10,936,600	10,758,197	1.7	81,576	5,434,063
Montague	473	545	37,894,151	38,823,320	-2.4	115,192	14,584,558
Montgomery	3,989	4,348	879,472,622	878,949,856	0.1	6,503,730	503,026,353
Moore	301	323	36,042,535	38,623,634	-6.7	286,671	18,532,831
Morris	224	233	15,553,879	12,975,117	19.9	64,948	6,263,792
Motley	45	49	1,312,141	1,555,664	-15.7	1,719	568,628
Nacogdoches	971	1,063	157,759,738	148,444,743	6.3	1,037,863	74,865,201
Navarro	781	883	125,316,536	119,371,032	5.0	334,844	49,368,473
Newton	177	193	22,288,450	-13,363,369	-266.8	39,323	4,369,650
Nolan	349	362	46,710,130	44,971,919	3.9	172,102	18,493,631
Nueces	5,077	5,679	870,742,835	952,651,937	-8.6	3,706,161	489,764,784
Ochiltree	176	179	18,039,313	18,137,802	-0.5	23,630	9,164,821
Oldham	33	41	2,375,932	2,029,911	17.0	80	867,907
Orange	1,388	1,524	164,126,486	171,464,402	-4.3	693,213	83,561,429
Palo Pinto	544	602	71,802,068	61,323,149	17.1	159,530	31,730,854
Panola	321	372	31,460,797	32,464,060	-3.1	81,167	15,170,100
Parker	1,467	1,616	263,202,256	218,870,162	20.3	466,734	82,152,852
Parmer	128	148	24,491,917	21,898,035	11.8	10,478	2,576,036
Pecos	240	273	28,197,638	25,535,262	10.4	93,118	14,657,361
Polk	703	767	92,444,560	83,776,091	10.3	215,720	42,085,444
Potter	2,484	2,723	612,892,156	543,397,811	12.8	5,010,536	310,158,815
Presidio	157	166	8,400,034	8,420,209	-0.2	9,181	4,163,660
Rains	164	169	15,356,174	12,969,706	18.4	24,082	7,010,708
Randall	1,513	1,697	216,430,985	200,442,526	8.0	584,147	69,760,031
Reagan	47	64	4,811,648	6,791,214	-29.1	11,803	2,715,292
Real	82	92	2,456,189	2,200,044	11.6	5,593	1,113,753
Red River	212	233	16,475,714	14,523,210	13.4	106,800	7,128,650
Reeves	193	225	21,641,483	20,841,559	3.8	177,577	9,569,529
Refugio	160	171	13,390,504	12,057,579	11.1	58,572	5,793,669
Roberts	24	21	567,604	566,844	0.1	1,667	209,331
Robertson	282	293	18,779,429	19,091,607	-1.6	404,941	6,891,588
Rockwall	780	843	155,718,421	115,410,454	34.9	2,076,888	88,465,719
Runnels	221	234	19,086,740	30,051,218	-36.5	129,092	7,317,715
Rusk	673	762	75,391,392	72,924,643	3.4	270,908	27,764,388
Sabine	212	247	11,101,956	11,123,776	-0.2	13,825	5,094,917
San Augustine	122	132	8,898,839	9,365,088	-5.0	18,174	3,885,165
San Jacinto	260	281	16,403,089	14,611,079	12.3	52,125	6,067,403
San Patricio	874	955	107,577,161	102,818,822	4.6	512,503	45,950,493
San Saba	124	136	8,135,870	8,245,616	-1.3	11,353	3,331,992
Schleicher	45	52	2,577,836	2,393,757	7.7	2,409	1,094,131
Scurry	282	322	57,034,964	55,297,120	3.1	79,355	16,137,559

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	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr	1998 4th Qtr	Change	Purchases	State Sales & Use Tax
Shackelford	92	107	\$ 3,612,511	\$ 3,686,948		-2.0%	\$ 5,288	\$ 1,896,257
Shelby	382	419	50,835,577	45,970,980		10.6	163,251	20,317,681
Sherman	52	56	2,806,063	2,892,293		-3.0	32,625	911,279
Smith	3,790	4,317	815,067,450	660,763,756		23.4	2,261,409	333,007,652
Somervell	164	171	9,129,822	8,988,052		1.6	24,292	4,432,155
Starr	496	532	73,423,668	76,875,670		-4.5	258,857	32,829,696
Stephens	199	233	20,133,290	20,067,722		0.3	108,090	8,497,167
Sterling	26	33	1,387,152	1,544,345		-10.2	384	784,987
Stonewall	44	51	2,715,491	2,385,257		13.8	443	880,187
Sutton	93	110	6,598,699	6,711,454		-1.7	4,057	3,297,650
Swisher	143	159	13,742,963	13,766,160		-0.2	16,048	3,471,070
Tarrant	22,375	25,914	5,521,412,845	5,420,683,295		1.9	39,564,923	2,678,514,204
Taylor	2,363	2,670	442,437,695	412,254,433		7.3	3,223,878	205,416,355
Terrell	30	36	700,362	752,426		-6.9	0	420,532
Terry	201	224	26,081,815	25,076,907		4.0	91,444	9,072,395
Throckmorton	52	54	1,529,275	1,278,460		19.6	1,433	717,898
Titus	481	527	87,897,510	89,636,922		-1.9	251,589	41,413,310
Tom Green	1,943	2,208	325,189,383	280,328,013		16.0	1,604,010	153,715,493
Travis	14,121	15,970	3,435,573,680	3,204,749,191		7.2	57,631,735	1,798,990,340
Trinity	231	254	15,472,127	18,689,495		-17.2	121,473	7,970,934
Tyler	309	321	25,534,926	25,945,788		-1.6	78,242	12,164,297
Upshur	552	591	60,465,625	49,295,567		22.7	152,909	20,867,894
Upton	76	81	3,034,181	3,258,106		-6.9	5,148	1,497,980
Uvalde	457	480	61,283,877	58,471,222		4.8	216,158	30,564,275
Val Verde	586	618	101,935,074	91,788,487		11.1	228,052	48,461,828
Van Zandt	1,642	1,799	79,557,000	73,012,284		9.0	460,629	37,295,627
Victoria	1,539	1,721	296,534,711	291,137,818		1.9	1,617,904	155,938,842
Walker	740	778	135,336,747	123,377,619		9.7	602,647	56,052,260
Waller	446	472	124,188,475	126,483,717		-1.8	350,224	21,246,185
Ward	190	213	18,772,465	19,014,969		-1.3	62,497	7,293,470
Washington	677	716	78,831,832	76,520,146		3.0	483,294	41,846,375
Webb	2,820	2,912	627,803,734	586,274,036		7.1	1,319,997	279,279,365
Wharton	777	855	99,295,066	93,967,858		5.7	874,638	39,897,308
Wheeler	139	147	9,004,345	9,183,565		-2.0	92,304	2,949,083
Wichita	2,331	2,633	413,698,339	349,894,961		18.2	1,847,894	198,935,016
Wilbarger	273	306	26,795,447	27,315,770		-1.9	124,213	11,793,055
Willacy	209	208	17,694,853	16,428,505		7.7	80,115	8,475,592
Williamson	3,341	3,646	1,233,352,206	756,873,915		63.0	2,215,483	366,047,251
Wilson	367	404	26,640,053	26,599,273		0.2	118,264	12,078,135
Winkler	127	145	9,830,934	9,000,685		9.2	13,901	5,121,870
Wise	663	756	107,536,715	92,867,352		15.8	500,429	48,459,907
Wood	905	971	64,134,750	60,385,785		6.2	416,522	33,058,666
Yoakum	126	146	11,064,437	12,267,431		-9.8	7,292	3,473,607
Young	471	531	42,284,804	35,172,910		20.2	176,578	18,540,560
Zapata	180	195	11,613,356	10,721,399		8.3	46,807	5,848,573
Zavala	106	112	6,854,926	6,677,905		2.7	18,315	3,025,700
In-State Total	329,182	367,831	\$ 72,286,112,933	\$ 68,635,301,652		5.3%	\$ 470,288,344	\$31,315,108,212

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State Sales and Use Tax Analysis  
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State or Country	Reporting Outlets		Gross Sales		Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr				
Alabama	85	78	\$ 10,575,742	\$ 9,984,489	5.9%	\$ 107,965	\$ 3,494,040	
Alaska	*	*	*	*	*	*	*	
Arizona	176	214	77,411,205	60,093,811	28.8	161,537	30,944,475	
Arkansas	240	327	28,233,260	24,023,296	17.5	38,457	10,085,988	
California	952	1,102	861,827,398	962,467,502	-10.5	2,995,679	131,312,893	
Colorado	302	367	577,353,155	90,265,783	539.6	3,530,614	83,122,176	
Connecticut	94	107	46,024,507	53,046,348	-13.2	356,055	7,103,664	
Delaware	8	11	68,399,947	123,863,083	-44.8	565,304	628,464	
Florida	306	400	123,578,049	130,562,108	-5.3	361,024	29,000,964	
Georgia	230	264	135,708,899	119,356,236	13.7	2,150,816	39,044,506	
Hawaii	*	4	*	53,677	*	*	*	
Idaho	23	30	241,978,510	71,976,977	236.2	120,202	6,853,167	
Illinois	368	403	380,873,074	227,111,249	67.7	298,178	77,953,800	
Indiana	95	105	71,239,370	46,906,944	51.9	144,263	28,979,214	
Iowa	92	110	47,811,304	49,741,130	-3.9	0	9,199,384	
Kansas	205	218	114,594,488	62,632,832	83.0	145,816	106,765,369	
Kentucky	73	72	26,788,246	45,401,051	-41.0	393,151	4,760,043	
Louisiana	528	638	54,442,752	64,407,630	-15.5	104,682	9,536,713	
Maine	5	8	27,127,421	10,051,855	169.9	47,663	1,502,564	
Maryland	83	90	19,333,548	27,416,795	-29.5	49,341	6,835,059	
Massachusetts	205	223	204,477,135	309,435,290	-33.9	2,180,721	51,229,523	
Michigan	99	133	31,889,126	24,785,224	28.7	109	17,386,195	
Minnesota	209	231	95,916,769	97,999,220	-2.1	90,710	41,096,012	
Mississippi	59	72	1,046,991	1,141,017	-8.2	3,119	672,266	
Missouri	242	293	28,828,387	27,109,710	6.3	63,828	6,630,049	
Montana	21	27	245,141	793,655	-69.1	0	168,715	
Nebraska	71	86	14,044,084	11,946,190	17.6	461,480	13,088,688	
Nevada	20	23	2,307,903	784,287	194.3	11,596	2,176,995	
New Hampshire	37	30	6,049,893	2,600,757	132.6	0	2,390,367	
New Jersey	232	239	413,661,291	313,421,680	32.0	565,687	35,820,864	
New Mexico	445	525	6,381,456	8,959,610	-28.8	7,701	2,659,574	
New York	327	350	644,174,990	285,271,627	125.8	514,466	111,770,609	
North Carolina	180	188	129,313,913	124,047,000	4.2	546,909	13,669,312	
North Dakota	22	9	691,109	629,597	9.8	0	418,206	
Ohio	263	261	222,084,128	181,674,332	22.2	7,498,301	53,848,741	
Oklahoma	773	856	936,585,616	420,548,867	122.7	35,051,107	59,709,453	
Oregon	69	73	40,386,397	17,079,317	136.5	16,420	12,872,088	
Pennsylvania	175	199	194,267,564	200,641,313	-3.2	3,633,415	64,229,939	
Rhode Island	19	20	7,797,159	6,426,642	21.3	43,310	584,560	
South Carolina	36	51	7,516,892	10,625,391	-29.3	0	1,651,890	
South Dakota	15	23	18,462,366	88,087,041	-79.0	0	608,480	
Tennessee	175	196	101,168,189	91,850,288	10.1	34,204	20,235,585	
Utah	83	94	112,203,437	91,459,670	22.7	258,588	8,824,114	
Vermont	7	10	5,314,260	4,674,950	13.7	75,913	2,361,172	
Virginia	103	129	111,560,033	62,290,039	79.1	668,126	64,062,923	
Washington	114	125	57,092,008	66,617,748	-14.3	35,679	17,021,398	
Washington, DC	28	28	3,732,413	3,040,653	22.8	2,193,402	5,395,354	
West Virginia	10	10	2,677,204	751,281	256.4	60	439,562	
Wisconsin	113	140	69,054,662	70,047,018	-1.4	449,808	9,266,572	
Wyoming	5	8	697,452	453,095	53.9	0	486,071	
Canada	*	*	*	*	*	*	*	
Mexico	*	*	*	*	*	*	*	

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 State Sales and Use Tax Analysis  
 For the Retail Trade Division

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr			
Other	65	63	\$ 239,075,907	\$ 172,309,091	38.7%	\$ 12,598	\$ 10,332,386
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Out-of-State Total	8,094	9,269	\$ 6,622,154,202	\$ 4,878,501,720	35.7%	\$ 65,988,004	\$ 1,218,375,308
	=====	=====	=====	=====	=====	=====	=====
 Total	 337,276	 377,100	 \$ 78,908,267,135	 \$ 73,513,803,372	 7.3%	 \$ 536,276,348	 \$32,533,483,520

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





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

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	14,701	15,971	\$ 1,316,275,513	\$ 1,016,532,860	29.5%	\$ 5,227,901	\$ 299,172,869
Mining	2,597	2,713	5,024,213,782	2,685,759,829	87.1	312,530,749	467,156,362
Construction	33,491	36,660	13,618,055,683	12,410,198,719	9.7	254,587,090	1,660,067,940
Manufacturing	36,545	40,311	49,830,703,983	53,957,480,603	-7.6	1,118,136,025	4,126,121,702
Transportation/Utilities	9,553	9,958	17,280,645,059	16,321,626,372	5.9	749,295,639	6,364,530,525
<b>Wholesale Trade</b>							
Durable Goods	29,480	33,124	35,665,152,531	34,313,477,605	3.9	237,751,880	3,399,461,608
Nondurable Goods	14,018	16,064	39,604,440,244	36,411,610,025	8.8	305,932,668	1,472,434,097
<b>Total Wholesale Trade</b>	<b>43,498</b>	<b>49,188</b>	<b>75,269,592,775</b>	<b>70,725,087,630</b>	<b>6.4</b>	<b>543,684,548</b>	<b>4,871,895,705</b>
<b>Retail Trade</b>							
Building Materials	12,096	13,336	4,755,630,390	4,139,796,227	14.9	34,279,520	2,601,810,457
General Merchandise	7,898	8,428	11,014,087,159	10,569,728,512	4.2	84,665,519	7,272,388,825
Food Stores	26,263	27,205	10,245,940,108	9,932,537,885	3.2	45,712,171	3,291,707,116
Automotive	22,018	24,372	15,596,934,605	14,706,274,010	6.1	54,433,081	1,614,764,222
Clothing	23,851	27,940	3,265,042,239	3,308,306,793	-1.3	29,782,694	2,650,865,263
Home Furnishings	30,663	35,041	8,326,396,415	7,944,968,966	4.8	76,124,978	3,810,276,994
Restaurants	51,398	53,366	5,996,087,236	5,678,021,289	5.6	65,244,918	4,922,215,836
Drug Stores	4,008	4,378	2,529,055,323	2,164,609,590	16.8	9,598,250	610,856,391
Liquor Stores	2,850	2,856	578,678,252	500,288,271	15.7	696,558	448,738,435
Miscellaneous Retail	156,231	180,178	16,600,415,408	14,569,271,829	13.9	135,738,659	5,309,859,981
<b>Total Retail Trade</b>	<b>337,276</b>	<b>377,100</b>	<b>78,908,267,135</b>	<b>73,513,803,372</b>	<b>7.3</b>	<b>536,276,348</b>	<b>32,533,483,520</b>
Financial Services	6,072	6,282	917,209,769	1,151,258,883	-20.3	65,132,247	281,168,384
Services	169,844	187,440	23,144,355,068	23,058,037,010	0.4	425,122,989	7,029,285,564
Public Administration	514	525	205,559,595	259,865,113	-20.9	1,745,698	109,305,775
Nonclassifiable	282	299	104,176,154	145,997,025	-28.6	585,761	17,631,767
Other	16,453	17,936	4,462,175,008	3,107,932,541	43.6	318,497,521	519,957,099
<b>Total</b>	<b>670,826</b>	<b>744,383</b>	<b>\$270,081,229,524</b>	<b>\$258,353,579,957</b>	<b>4.5%</b>	<b>\$4,330,822,516</b>	<b>\$58,279,777,212</b>

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

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State Sales and Use Tax Analysis by MSA  
All Industries

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MSA	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	4,613	5,095	\$ 993,358,610	\$ 912,144,571	8.9%	\$ 6,829,203	\$ 295,784,258
Amarillo	7,358	8,031	2,137,427,811	2,010,226,691	6.3	13,686,266	568,542,186
Austin-San Marcos	42,347	47,141	12,823,422,492	10,773,938,504	19.0	160,122,416	3,801,017,571
Beaumont-Port Arthur-Orange	11,595	12,850	3,767,956,248	3,158,768,224	19.3	22,018,440	776,917,902
Brazoria PMSA	6,528	7,326	1,417,113,383	1,392,360,195	1.8	7,641,633	340,508,669
Brownsville-Harlingen-San Benito	7,278	7,707	1,417,044,485	1,355,911,885	4.5	8,679,387	474,813,028
Bryan-College Station	3,990	4,438	846,681,135	816,310,730	3.7	6,458,649	332,226,330
Corpus Christi	11,849	13,127	2,838,605,023	2,716,273,477	4.5	32,488,847	850,998,952
Dallas PMSA	115,234	130,598	52,792,971,385	50,042,791,998	5.5	979,995,301	13,268,865,402
El Paso	15,857	17,401	5,318,058,527	5,618,466,192	-5.3	40,322,755	1,128,649,198
Fort Worth-Arlington PMSA	54,102	62,387	17,474,921,896	17,694,430,480	-1.2	244,123,890	4,543,681,290
Galveston-Texas City PMSA	7,026	7,792	3,602,739,109	2,399,952,173	50.1	14,990,083	373,473,101
Houston PMSA	128,794	143,415	59,998,523,183	63,399,895,051	-5.4	1,138,154,707	11,802,750,993
Killeen-Temple	6,639	6,975	2,142,857,693	2,078,256,996	3.1	7,853,701	447,814,541
Laredo	4,453	4,777	1,382,206,637	1,423,695,160	-2.9	5,053,565	346,999,944
Longview-Marshall	7,782	8,432	2,038,621,094	1,899,249,027	7.3	16,569,448	503,190,326
Lubbock	8,261	9,142	2,155,157,892	2,419,062,604	-10.9	9,748,111	593,918,454
McAllen-Edinburg-Mission	11,228	11,979	2,568,738,333	2,724,422,306	-5.7	10,976,281	771,062,015
Odessa-Midland	9,601	10,242	2,008,751,609	1,942,797,262	3.4	38,767,741	644,226,787
San Angelo	3,766	4,136	678,436,690	617,959,671	9.8	4,375,496	207,717,125
San Antonio	44,807	49,903	16,575,560,769	17,949,299,470	-7.7	262,061,507	3,865,406,812
Sherman-Denison	4,111	4,512	739,497,258	665,305,726	11.2	3,922,619	222,279,111
Texarkana	2,634	2,754	815,905,485	641,130,635	27.3	3,193,366	195,033,552
Tyler	6,718	7,488	2,259,646,620	1,306,976,738	72.9	12,542,454	474,877,564
Victoria	2,965	3,298	738,689,339	673,896,416	9.6	4,329,789	216,695,011
Waco	6,961	7,503	1,783,747,482	1,919,793,231	-7.1	8,391,010	452,890,057
Wichita Falls	4,653	5,162	810,635,310	1,030,354,349	-21.3	4,647,862	263,418,166
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MSA Total	541,150	603,611	202,127,275,498	199,583,669,762	1.3	3,067,944,527	47,763,758,345
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Texas Non-MSA Areas	101,462	110,269	18,568,019,962	17,322,236,444	7.2	134,409,144	3,827,428,921
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Texas Total	642,612	713,880	220,695,295,460	216,905,906,206	1.7	3,202,353,671	51,591,187,266
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Out-of-State Taxpayers	28,214	30,503	49,385,934,064	41,447,673,751	19.2	1,128,468,845	6,688,589,946
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Total	670,826	744,383	\$270,081,229,524	\$258,353,579,957	4.5%	\$4,330,822,516	\$58,279,777,212

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State Sales and Use Tax Analysis by MSA  
Retail Trade

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr			
Abilene	2,363	2,670	\$ 442,437,695	\$ 412,254,433	7.3%	\$ 3,223,878	\$ 205,416,355
Amarillo	3,997	4,420	829,323,141	743,840,337	11.5	5,594,683	379,918,846
Austin-San Marcos	20,701	23,133	5,118,492,751	4,375,899,678	17.0	63,506,641	2,406,294,256
Beaumont-Port Arthur-Orange	6,258	7,068	1,003,773,271	987,757,470	1.6	4,011,107	537,614,659
Brazoria PMSA	3,426	3,935	517,956,302	499,917,500	3.6	3,146,551	256,315,707
Brownsville-Harlingen-San Benito	4,295	4,491	683,898,131	647,986,663	5.5	2,909,054	350,851,894
Bryan-College Station	2,091	2,303	443,317,570	419,457,553	5.7	2,511,227	244,838,474
Corpus Christi	5,951	6,634	978,319,996	1,055,470,759	-7.3	4,218,664	535,715,277
Dallas PMSA	55,289	63,423	15,853,822,834	15,319,236,915	3.5	122,482,109	6,406,796,677
El Paso	9,309	10,247	1,735,458,917	1,742,735,287	-0.4	11,166,009	814,049,186
Fort Worth-Arlington PMSA	26,448	30,495	6,116,897,178	5,942,999,598	2.9	41,484,440	2,927,687,655
Galveston-Texas City PMSA	3,837	4,387	529,296,614	502,762,529	5.3	3,004,404	276,440,628
Houston PMSA	62,367	69,783	16,289,900,718	15,517,939,434	5.0	93,896,409	6,897,032,593
Killeen-Temple	3,714	3,907	949,896,807	970,176,799	-2.1	3,045,756	329,273,286
Laredo	2,820	2,912	627,803,734	586,274,036	7.1	1,319,997	279,279,365
Longview-Marshall	4,191	4,480	733,085,226	636,118,956	15.2	3,379,399	334,901,575
Lubbock	4,374	4,896	939,973,268	954,224,085	-1.5	3,199,735	427,592,785
McAllen-Edinburg-Mission	6,774	7,151	1,295,369,980	1,190,518,990	8.8	6,410,415	618,537,144
Odessa-Midland	4,544	4,903	743,328,030	738,363,290	0.7	2,800,115	388,707,441
San Angelo	1,943	2,208	325,189,383	280,328,013	16.0	1,604,010	153,715,493
San Antonio	23,027	26,027	5,536,036,100	5,260,435,971	5.2	47,811,722	2,432,228,249
Sherman-Denison	2,202	2,388	324,850,051	299,962,194	8.3	1,579,082	168,600,780
Texarkana	1,462	1,541	292,384,691	266,766,422	9.6	1,105,359	150,115,872
Tyler	3,790	4,317	815,067,450	660,763,756	23.4	2,261,409	333,007,652
Victoria	1,539	1,721	296,534,711	291,137,818	1.9	1,617,904	155,938,842
Waco	3,795	4,102	661,482,872	616,444,443	7.3	2,709,137	314,884,228
Wichita Falls	2,486	2,806	422,163,893	357,897,023	18.0	1,853,600	202,549,580
MSA Total	272,993	306,348	64,506,061,314	61,277,669,952	5.3	441,852,816	28,528,304,499
Texas Non-MSA Areas	56,189	61,483	7,780,051,619	7,357,631,700	5.7	28,435,528	2,786,803,713
Texas Total	329,182	367,831	72,286,112,933	68,635,301,652	5.3	470,288,344	31,315,108,212
Out-of-State Taxpayers	8,094	9,269	6,622,154,202	4,878,501,720	35.7	65,988,004	1,218,375,308
Total	337,276	377,100	\$ 78,908,267,135	\$ 73,513,803,372	7.3%	\$ 536,276,348	\$32,533,483,520



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State Sales and Use Tax Analysis for Abilene MSA

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	113	118	\$ 3,422,029	\$ 2,995,767	14.2%	\$ 4,848	\$ 1,069,446
Mining	54	55	6,759,462	4,199,670	61.0	234,955	1,606,779
Construction	261	286	63,362,487	66,784,557	-5.1	265,373	5,274,992
Manufacturing	160	171	63,160,691	60,481,988	4.4	586,027	6,004,304
Transportation/Utilities	66	69	109,648,794	113,084,914	-3.0	281,010	23,484,689
Wholesale Trade							
Durable Goods	189	207	46,455,040	46,488,298	-0.1	38,822	13,359,305
Nondurable Goods	82	89	69,082,470	61,468,347	12.4	54,191	9,841,133
Total Wholesale Trade	271	296	115,537,510	107,956,645	7.0	93,013	23,200,438
Retail Trade							
Building Materials	67	76	29,829,278	29,553,491	0.9	109,348	18,291,690
General Merchandise	36	37	75,749,978	62,754,693	20.7	374,175	55,026,017
Food Stores	182	199	73,869,256	67,423,550	9.6	74,068	23,426,101
Automotive	167	186	111,634,407	98,417,580	13.4	19,626	10,712,337
Clothing	157	180	13,042,440	14,829,778	-12.1	176,321	11,931,580
Home Furnishings	198	215	25,566,323	22,648,559	12.9	1,488,226	19,096,866
Restaurants	358	357	40,534,663	41,440,524	-2.2	223,074	32,776,087
Drug Stores	26	29	15,132,068	11,980,853	26.3	51,841	4,453,360
Liquor Stores	22	22	3,546,116	3,482,168	1.8	998	3,137,630
Miscellaneous Retail	1,150	1,369	53,533,166	59,723,237	-10.4	706,201	26,564,687
Total Retail Trade	2,363	2,670	442,437,695	412,254,433	7.3	3,223,878	205,416,355
Financial Services	49	44	1,877,623	1,764,284	6.4	145,532	637,711
Services	1,186	1,296	185,216,820	140,692,443	31.6	1,533,700	26,964,676
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	4	91,954	67,573	36.1	0	16,825
Other	*	*	*	*	*	*	*
Total	4,613	5,095	\$ 993,358,610	\$ 912,144,571	8.9%	\$ 6,829,203	\$ 295,784,258
	=====	=====	=====	=====	=====	=====	=====

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	210	225	\$ 7,709,344	\$ 6,859,370	12.4%	\$ 6,602	\$ 2,182,838
Mining	10	8	780,144	1,031,525	-24.4	0	228,183
Construction	480	503	184,871,110	136,613,949	35.3	3,984,044	17,996,375
Manufacturing	239	252	145,400,296	129,431,046	12.3	1,274,900	14,842,459
Transportation/Utilities	79	77	128,538,114	176,153,098	-27.0	455,933	55,271,915
Wholesale Trade							
Durable Goods	238	259	318,260,185	343,916,089	-7.5	234,083	24,422,157
Nondurable Goods	122	137	325,693,810	320,300,645	1.7	470,907	19,511,561
Total Wholesale Trade	360	396	643,953,995	664,216,734	-3.1	704,990	43,933,718
Retail Trade							
Building Materials	145	146	53,314,302	43,745,091	21.9	363,267	32,821,699
General Merchandise	47	44	117,902,205	110,192,361	7.0	632,352	97,730,453
Food Stores	272	279	97,096,854	92,217,010	5.3	262,694	34,426,993
Automotive	314	344	269,678,010	222,673,650	21.1	398,873	21,022,132
Clothing	225	269	35,883,605	36,115,935	-0.6	218,596	33,011,778
Home Furnishings	360	396	52,115,379	51,659,729	0.9	2,838,975	43,311,264
Restaurants	592	637	62,262,392	61,208,318	1.7	403,077	56,647,430
Drug Stores	42	52	20,464,498	24,298,842	-15.8	72,894	5,261,711
Liquor Stores	42	45	6,828,283	5,998,243	13.8	123,215	5,927,189
Miscellaneous Retail	1,958	2,208	113,777,613	95,731,158	18.9	280,740	49,758,197
Total Retail Trade	3,997	4,420	829,323,141	743,840,337	11.5	5,594,683	379,918,846
Financial Services	77	84	12,149,117	6,264,590	93.9	688,636	1,973,558
Services	1,856	2,027	182,430,907	143,649,751	27.0	976,478	49,922,651
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	47	36	0	269	-100.0	0	0
<b>Total</b>	<b>7,358</b>	<b>8,031</b>	<b>\$ 2,137,427,811</b>	<b>\$ 2,010,226,691</b>	<b>6.3%</b>	<b>\$ 13,686,266</b>	<b>\$ 568,542,186</b>

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,070	1,200	\$ 77,706,192	\$ 65,033,252	19.5%	\$ 768,550	\$ 30,521,907
Mining	42	47	29,005,925	21,725,239	33.5	28,805	4,861,892
Construction	2,277	2,489	1,253,751,519	854,790,767	46.7	16,767,845	111,652,396
Manufacturing	1,837	2,141	2,134,407,663	1,862,497,247	14.6	34,400,618	158,536,309
Transportation/Utilities	560	549	487,791,235	362,848,971	34.4	6,318,228	203,139,274
<b>Wholesale Trade</b>							
Durable Goods	1,326	1,486	1,544,246,181	1,134,914,356	36.1	10,263,023	357,010,950
Nondurable Goods	691	812	572,768,456	500,177,131	14.5	1,332,674	64,393,011
<b>Total Wholesale Trade</b>	<b>2,017</b>	<b>2,298</b>	<b>2,117,014,637</b>	<b>1,635,091,487</b>	<b>29.5</b>	<b>11,595,697</b>	<b>421,403,961</b>
<b>Retail Trade</b>							
Building Materials	588	641	280,908,667	246,215,241	14.1	548,088	214,660,311
General Merchandise	496	477	471,909,904	447,250,740	5.5	2,683,313	419,923,475
Food Stores	1,263	1,267	723,302,879	667,548,152	8.4	2,992,686	274,730,190
Automotive	1,054	1,135	853,971,003	833,393,264	2.5	1,222,646	99,599,191
Clothing	1,411	1,634	238,878,487	218,647,714	9.3	898,512	220,712,528
Home Furnishings	2,428	2,846	1,186,239,738	669,521,966	77.2	8,568,635	314,673,417
Restaurants	3,243	3,257	462,147,184	403,510,195	14.5	5,110,113	386,975,796
Drug Stores	183	182	99,209,531	86,219,778	15.1	276,161	33,634,883
Liquor Stores	146	129	37,302,705	29,715,636	25.5	8,877	26,332,088
Miscellaneous Retail	9,889	11,565	764,622,653	773,876,992	-1.2	41,197,610	415,052,377
<b>Total Retail Trade</b>	<b>20,701</b>	<b>23,133</b>	<b>5,118,492,751</b>	<b>4,375,899,678</b>	<b>17.0</b>	<b>63,506,641</b>	<b>2,406,294,256</b>
Financial Services	331	325	27,536,605	24,890,841	10.6	5,716,474	13,030,226
Services	12,206	13,510	1,545,953,883	1,505,400,684	2.7	19,319,740	444,465,002
Public Administration	43	46	12,183,618	47,095,048	-74.1	457	4,610,773
Nonclassifiable	19	21	14,821,470	13,945,525	6.3	53,925	640,364
Other	1,244	1,382	4,756,994	4,719,765	0.8	1,645,436	1,861,211
<b>Total</b>	<b>42,347</b>	<b>47,141</b>	<b>\$12,823,422,492</b>	<b>\$10,773,938,504</b>	<b>19.0%</b>	<b>\$ 160,122,416</b>	<b>\$ 3,801,017,571</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	288	296	\$ 11,824,615	\$ 10,337,399	14.4%	\$ 30,324	\$ 2,873,997
Mining	36	41	8,387,892	9,988,488	-16.0	12,039	3,760,157
Construction	686	758	296,713,996	275,061,660	7.9	3,348,833	19,557,581
Manufacturing	569	609	1,616,467,994	1,084,634,705	49.0	8,008,103	25,848,677
Transportation/Utilities	166	167	246,229,515	220,396,458	11.7	2,781,049	55,950,671
<b>Wholesale Trade</b>							
Durable Goods	442	471	157,793,769	178,616,536	-11.7	483,410	25,646,611
Nondurable Goods	201	218	168,267,175	169,678,203	-0.8	480,205	14,151,678
<b>Total Wholesale Trade</b>	<b>643</b>	<b>689</b>	<b>326,060,944</b>	<b>348,294,739</b>	<b>-6.4</b>	<b>963,615</b>	<b>39,798,289</b>
<b>Retail Trade</b>							
Building Materials	268	318	64,751,088	64,999,349	-0.4	205,386	46,085,826
General Merchandise	138	144	185,179,892	183,513,194	0.9	1,209,282	156,874,347
Food Stores	543	525	170,978,337	174,622,392	-2.1	62,809	53,432,561
Automotive	359	391	201,853,792	196,728,773	2.6	236,371	28,269,208
Clothing	428	509	38,265,168	39,658,649	-3.5	410,091	36,974,710
Home Furnishings	542	601	65,548,822	68,092,870	-3.7	628,682	54,176,918
Restaurants	1,001	1,070	89,971,401	89,575,284	0.4	549,647	77,237,354
Drug Stores	83	82	50,916,750	43,514,889	17.0	287,485	13,291,461
Liquor Stores	55	57	10,296,073	9,237,584	11.5	296	9,262,885
Miscellaneous Retail	2,841	3,371	126,011,948	117,814,486	7.0	421,058	62,009,394
<b>Total Retail Trade</b>	<b>6,258</b>	<b>7,068</b>	<b>1,003,773,271</b>	<b>987,757,470</b>	<b>1.6</b>	<b>4,011,107</b>	<b>537,614,659</b>
Financial Services	73	73	6,414,409	3,379,258	89.8	62,126	787,029
Services	2,552	2,874	250,561,907	217,315,291	15.3	2,801,244	89,535,958
Public Administration	5	5	1,243,122	1,232,194	0.9	0	1,188,540
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>11,595</b>	<b>12,850</b>	<b>\$ 3,767,956,248</b>	<b>\$ 3,158,768,224</b>	<b>19.3%</b>	<b>\$ 22,018,440</b>	<b>\$ 776,917,902</b>

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



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

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	201	196	\$ 9,099,258	\$ 7,700,705	18.2%	\$ 79,237	\$ 1,690,244
Mining	16	20	3,020,566	3,578,653	-15.6	12,194	288,733
Construction	381	422	250,729,448	239,403,907	4.7	1,961,413	16,280,419
Manufacturing	324	354	334,903,006	339,448,287	-1.3	1,429,799	9,882,448
Transportation/Utilities	79	82	30,965,477	32,328,272	-4.2	102,581	6,337,102
Wholesale Trade							
Durable Goods	207	230	98,857,185	92,818,283	6.5	14,589	10,080,773
Nondurable Goods	101	122	52,975,275	55,068,477	-3.8	72,720	2,357,404
Total Wholesale Trade	308	352	151,832,460	147,886,760	2.7	87,309	12,438,177
Retail Trade							
Building Materials	145	164	36,434,296	38,935,614	-6.4	118,478	21,887,948
General Merchandise	175	198	114,091,227	106,520,187	7.1	677,563	88,936,759
Food Stores	275	288	106,084,631	99,308,406	6.8	149,424	34,018,466
Automotive	194	226	93,124,035	97,735,455	-4.7	109,441	14,371,960
Clothing	190	232	13,252,781	11,837,581	12.0	39,495	10,539,946
Home Furnishings	254	296	20,503,567	19,895,025	3.1	54,881	9,562,150
Restaurants	508	560	50,133,458	46,076,500	8.8	171,315	40,504,463
Drug Stores	36	35	20,451,104	17,350,557	17.9	40,383	6,404,224
Liquor Stores	16	17	2,192,592	2,049,555	7.0	297	1,976,214
Miscellaneous Retail	1,633	1,919	61,688,611	60,208,620	2.5	1,785,274	28,113,577
Total Retail Trade	3,426	3,935	517,956,302	499,917,500	3.6	3,146,551	256,315,707
Financial Services	52	52	1,363,787	1,322,204	3.1	108,150	606,522
Services	1,596	1,722	114,422,269	118,974,516	-3.8	714,399	35,583,921
Public Administration	8	8	1,128,420	997,830	13.1	0	884,143
Nonclassifiable	6	8	1,692,390	801,561	111.1	0	201,253
Other	131	175	0	0	*	0	0
Total	6,528	7,326	\$ 1,417,113,383	\$ 1,392,360,195	1.8%	\$ 7,641,633	\$ 340,508,669
	=====	=====	=====	=====	=====	=====	=====

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	155	148	\$ 12,014,397	\$ 10,223,563	17.5%	\$ 14,539	\$ 675,037
Mining	*	*	*	*	*	*	*
Construction	257	282	77,619,989	55,049,715	41.0	1,233,969	6,500,126
Manufacturing	287	322	266,566,117	251,997,688	5.8	821,661	11,891,906
Transportation/Utilities	96	90	83,526,932	59,761,522	39.8	678,919	38,402,529
<b>Wholesale Trade</b>							
Durable Goods	328	369	106,668,850	127,800,006	-16.5	52,408	17,930,959
Nondurable Goods	128	160	93,513,551	112,757,724	-17.1	332,087	10,140,170
<b>Total Wholesale Trade</b>	<b>456</b>	<b>529</b>	<b>200,182,401</b>	<b>240,557,730</b>	<b>-16.8</b>	<b>384,495</b>	<b>28,071,129</b>
<b>Retail Trade</b>							
Building Materials	180	196	44,584,915	39,060,749	14.1	42,869	31,493,879
General Merchandise	99	104	124,750,657	114,051,804	9.4	929,712	104,078,679
Food Stores	479	485	163,438,930	153,530,219	6.5	175,461	49,167,721
Automotive	265	298	101,295,915	106,362,747	-4.8	100,654	17,038,102
Clothing	338	350	35,864,907	34,224,173	4.8	105,617	30,533,244
Home Furnishings	300	327	38,130,410	36,489,383	4.5	51,575	21,153,956
Restaurants	917	933	70,227,060	64,844,371	8.3	553,723	52,824,111
Drug Stores	45	49	18,148,221	18,513,825	-2.0	587,706	4,050,728
Liquor Stores	26	24	3,882,638	3,553,614	9.3	22	3,111,801
Miscellaneous Retail	1,646	1,725	83,574,478	77,355,778	8.0	361,715	37,399,673
<b>Total Retail Trade</b>	<b>4,295</b>	<b>4,491</b>	<b>683,898,131</b>	<b>647,986,663</b>	<b>5.5</b>	<b>2,909,054</b>	<b>350,851,894</b>
Financial Services	86	80	2,087,626	2,875,586	-27.4	144,361	864,600
Services	1,584	1,687	90,162,149	86,874,701	3.8	1,813,950	36,617,548
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	56	71	0	0	*	678,439	678,439
<b>Total</b>	<b>7,278</b>	<b>7,707</b>	<b>\$ 1,417,044,485</b>	<b>\$ 1,355,911,885</b>	<b>4.5%</b>	<b>\$ 8,679,387</b>	<b>\$ 474,813,028</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	135	151	\$ 7,850,273	\$ 8,293,104	-5.3%	\$ 49,352	\$ 2,548,119
Mining	16	17	5,183,896	3,651,325	42.0	20,256	1,009,935
Construction	232	240	59,095,919	47,712,129	23.9	1,047,392	6,396,175
Manufacturing	172	205	87,366,651	91,410,885	-4.4	424,876	7,854,187
Transportation/Utilities	46	51	36,647,993	33,718,715	8.7	180,450	19,818,851
<b>Wholesale Trade</b>							
Durable Goods	92	106	53,890,328	47,163,951	14.3	21,947	9,471,648
Nondurable Goods	53	64	52,603,795	56,630,532	-7.1	80,060	8,560,997
<b>Total Wholesale Trade</b>	<b>145</b>	<b>170</b>	<b>106,494,123</b>	<b>103,794,483</b>	<b>2.6</b>	<b>102,007</b>	<b>18,032,645</b>
<b>Retail Trade</b>							
Building Materials	80	82	35,721,374	32,057,464	11.4	131,088	21,923,698
General Merchandise	37	49	71,726,498	71,361,542	0.5	556,141	60,681,801
Food Stores	189	183	75,231,855	71,307,707	5.5	48,992	21,474,412
Automotive	123	126	80,010,624	79,423,979	0.7	19,810	10,265,508
Clothing	137	171	18,203,490	18,494,692	-1.6	186,866	17,825,105
Home Furnishings	207	232	40,999,402	32,057,674	27.9	1,173,622	27,840,433
Restaurants	342	348	47,299,449	42,569,321	11.1	154,220	41,265,594
Drug Stores	19	23	9,653,860	9,591,653	0.6	9,237	2,311,420
Liquor Stores	22	23	3,984,957	3,852,716	3.4	51	3,543,917
Miscellaneous Retail	935	1,066	60,486,061	58,740,805	3.0	231,200	37,706,586
<b>Total Retail Trade</b>	<b>2,091</b>	<b>2,303</b>	<b>443,317,570</b>	<b>419,457,553</b>	<b>5.7</b>	<b>2,511,227</b>	<b>244,838,474</b>
Financial Services	32	31	1,563,025	1,641,849	-4.8	-7,165	340,718
Services	1,079	1,229	99,096,500	106,586,764	-7.0	2,130,224	31,367,354
Public Administration	4	4	63,363	43,923	44.3	30	18,050
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>3,990</b>	<b>4,438</b>	<b>\$ 846,681,135</b>	<b>\$ 816,310,730</b>	<b>3.7%</b>	<b>\$ 6,458,649</b>	<b>\$ 332,226,330</b>

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

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

May 31, 2000

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Industry	Reporting Outlets 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	206	250	\$ 5,471,388	\$ 7,416,687	-26.2%	\$ 5,375	\$ 2,120,120
Mining	73	80	25,126,380	22,812,428	10.1	61,925	4,829,506
Construction	664	718	211,650,349	226,895,499	-6.7	5,928,076	23,893,636
Manufacturing	477	523	615,654,304	446,584,228	37.9	17,407,251	46,577,954
Transportation/Utilities	177	173	123,853,680	122,686,294	1.0	924,732	86,015,942
<b>Wholesale Trade</b>							
Durable Goods	495	535	206,928,257	220,181,269	-6.0	473,901	51,421,629
Nondurable Goods	213	228	369,059,705	274,301,611	34.5	276,191	16,779,597
<b>Total Wholesale Trade</b>	<b>708</b>	<b>763</b>	<b>575,987,962</b>	<b>494,482,880</b>	<b>16.5</b>	<b>750,092</b>	<b>68,201,226</b>
<b>Retail Trade</b>							
Building Materials	173	193	50,885,676	52,063,629	-2.3	278,069	38,152,409
General Merchandise	132	153	151,953,647	147,113,863	3.3	1,230,166	134,788,647
Food Stores	535	607	207,915,261	204,876,749	1.5	674,376	73,710,469
Automotive	391	431	192,347,760	185,094,438	3.9	320,342	27,998,231
Clothing	314	396	41,342,597	40,698,913	1.6	252,984	40,192,079
Home Furnishings	409	461	54,235,786	59,400,089	-8.7	283,381	44,112,407
Restaurants	1,113	1,151	102,744,552	100,847,253	1.9	657,590	91,473,428
Drug Stores	51	62	37,386,614	26,357,738	41.8	171,279	9,582,458
Liquor Stores	43	44	8,094,840	7,531,611	7.5	24	6,842,802
Miscellaneous Retail	2,790	3,136	131,413,263	231,486,476	-43.2	350,453	68,862,347
<b>Total Retail Trade</b>	<b>5,951</b>	<b>6,634</b>	<b>978,319,996</b>	<b>1,055,470,759</b>	<b>-7.3</b>	<b>4,218,664</b>	<b>535,715,277</b>
Financial Services	140	150	4,136,842	5,379,396	-23.1	452,829	2,014,800
Services	3,226	3,560	297,904,716	334,076,323	-10.8	2,739,823	81,175,890
Public Administration	7	8	499,406	457,387	9.2	80	454,601
Nonclassifiable	5	5	0	11,596	-100.0	0	0
Other	215	263	0	0	*	0	0
<b>Total</b>	<b>11,849</b>	<b>13,127</b>	<b>\$ 2,838,605,023</b>	<b>\$ 2,716,273,477</b>	<b>4.5%</b>	<b>\$ 32,488,847</b>	<b>\$ 850,998,952</b>

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

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

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,727	2,952	\$ 364,783,924	\$ 183,993,087	98.3%	\$ 548,190	\$ 83,631,654
Mining	72	89	457,747,061	210,004,731	118.0	41,803,393	43,909,135
Construction	5,746	6,362	3,043,335,436	2,576,205,645	18.1	47,699,189	443,099,232
Manufacturing	6,369	7,171	8,315,557,168	8,754,366,253	-5.0	259,410,646	916,116,344
Transportation/Utilities	1,448	1,499	5,614,130,568	5,207,936,337	7.8	215,251,448	2,459,345,287
Wholesale Trade							
Durable Goods	5,258	6,035	7,263,978,914	6,590,239,672	10.2	28,719,568	770,190,237
Nondurable Goods	2,145	2,467	6,133,075,562	5,198,623,193	18.0	27,052,899	272,475,033
Total Wholesale Trade	7,403	8,502	13,397,054,476	11,788,862,865	13.6	55,772,467	1,042,665,270
Retail Trade							
Building Materials	1,633	1,834	1,012,531,125	768,237,814	31.8	10,141,971	532,430,641
General Merchandise	1,193	1,275	1,503,114,597	1,393,576,267	7.9	22,249,567	1,279,324,673
Food Stores	3,687	3,899	1,812,350,849	1,819,763,029	-0.4	10,378,568	576,003,166
Automotive	3,382	3,831	3,430,101,294	3,169,391,595	8.2	4,104,408	294,548,714
Clothing	4,749	5,722	732,601,110	792,838,636	-7.6	7,037,206	565,327,349
Home Furnishings	5,611	6,674	2,584,286,961	2,645,610,141	-2.3	22,136,373	842,395,676
Restaurants	8,103	8,357	1,167,197,960	1,072,825,107	8.8	12,275,346	989,859,858
Drug Stores	719	843	601,186,628	429,761,769	39.9	1,133,090	124,241,930
Liquor Stores	416	413	147,487,861	131,570,239	12.1	74,215	117,269,383
Miscellaneous Retail	25,796	30,575	2,862,964,449	3,095,662,318	-7.5	32,951,365	1,085,395,290
Total Retail Trade	55,289	63,423	15,853,822,834	15,319,236,915	3.5	122,482,109	6,406,796,677
Financial Services	1,124	1,191	298,678,236	202,050,028	47.8	10,426,203	37,568,851
Services	32,318	36,151	5,341,266,307	5,674,523,992	-5.9	211,420,566	1,777,858,638
Public Administration	64	64	73,965,880	92,797,150	-20.3	1,217,428	36,272,618
Nonclassifiable	59	60	22,967,717	27,665,131	-17.0	187,320	7,717,881
Other	2,615	3,134	9,661,778	5,149,864	87.6	13,776,342	13,883,815
Total	115,234	130,598	\$52,792,971,385	\$50,042,791,998	5.5%	\$ 979,995,301	\$13,268,865,402
	=====	=====	=====	=====	=====	=====	=====

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	169	162	\$ 15,210,097	\$ 12,424,392	22.4%	\$ 69,502	\$ 2,172,793
Mining	5	5	21,635,395	12,388,839	74.6	0	57,376
Construction	749	784	220,542,893	245,880,019	-10.3	1,997,014	23,580,860
Manufacturing	830	902	1,484,510,993	1,934,383,461	-23.3	5,958,912	30,593,653
Transportation/Utilities	157	144	210,226,110	211,083,290	-0.4	12,285,036	64,573,423
<b>Wholesale Trade</b>							
Durable Goods	711	812	877,014,904	670,659,661	30.8	1,095,912	51,603,786
Nondurable Goods	317	346	394,476,566	424,452,087	-7.1	1,019,153	36,343,830
<b>Total Wholesale Trade</b>	<b>1,028</b>	<b>1,158</b>	<b>1,271,491,470</b>	<b>1,095,111,748</b>	<b>16.1</b>	<b>2,115,065</b>	<b>87,947,616</b>
<b>Retail Trade</b>							
Building Materials	288	315	103,076,147	107,940,065	-4.5	325,376	49,811,386
General Merchandise	172	186	294,788,028	272,669,190	8.1	2,428,266	239,080,974
Food Stores	802	805	229,428,022	245,638,859	-6.6	1,737,740	62,894,185
Automotive	701	758	367,292,871	356,949,277	2.9	402,291	51,144,642
Clothing	729	828	151,414,084	158,214,888	-4.3	2,207,265	97,199,346
Home Furnishings	739	816	120,007,851	116,908,953	2.7	1,436,133	73,110,625
Restaurants	1,417	1,414	149,486,814	155,931,571	-4.1	1,530,804	128,631,091
Drug Stores	85	89	58,173,836	50,737,983	14.7	218,433	19,329,624
Liquor Stores	110	108	9,538,451	10,232,964	-6.8	72	8,566,635
Miscellaneous Retail	4,266	4,928	252,252,813	267,511,537	-5.7	879,629	84,280,678
<b>Total Retail Trade</b>	<b>9,309</b>	<b>10,247</b>	<b>1,735,458,917</b>	<b>1,742,735,287</b>	<b>-0.4</b>	<b>11,166,009</b>	<b>814,049,186</b>
Financial Services	97	106	21,944,589	16,488,558	33.1	517,069	1,524,797
Services	3,416	3,778	334,643,118	345,160,798	-3.0	6,185,830	103,032,965
Public Administration	4	5	256,774	225,422	13.9	8	195,288
Nonclassifiable	6	6	2,038,144	2,430,140	-16.1	7,235	892,811
Other	87	104	100,027	154,238	-35.1	21,075	28,430
<b>Total</b>	<b>15,857</b>	<b>17,401</b>	<b>\$ 5,318,058,527</b>	<b>\$ 5,618,466,192</b>	<b>-5.3%</b>	<b>\$ 40,322,755</b>	<b>\$ 1,128,649,198</b>
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\* - No data reported, cannot compute, or omitted to avoid disclosure

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,328	1,498	\$ 83,214,012	\$ 83,933,347	-0.9%	\$ 530,856	\$ 27,631,822
Mining	53	59	39,078,998	31,278,740	24.9	1,778,090	3,435,807
Construction	2,658	2,970	1,138,689,370	1,019,456,424	11.7	17,645,470	122,580,323
Manufacturing	3,148	3,589	3,607,389,299	3,963,705,810	-9.0	89,018,098	412,186,020
Transportation/Utilities	603	666	244,019,788	237,763,882	2.6	36,179,611	132,036,687
Wholesale Trade							
Durable Goods	2,388	2,773	2,874,554,815	2,762,151,016	4.1	16,804,110	283,131,691
Nondurable Goods	967	1,123	1,676,514,899	2,114,307,081	-20.7	2,618,891	97,890,369
Total Wholesale Trade	3,355	3,896	4,551,069,714	4,876,458,097	-6.7	19,423,001	381,022,060
Retail Trade							
Building Materials	819	930	410,742,105	368,555,630	11.4	3,765,542	246,436,360
General Merchandise	698	748	768,078,131	746,306,722	2.9	8,916,849	675,175,173
Food Stores	2,156	2,301	877,318,405	830,678,081	5.6	4,483,466	288,604,302
Automotive	1,778	1,978	1,416,730,149	1,556,148,152	-9.0	1,669,653	132,755,966
Clothing	2,355	2,931	312,453,594	269,193,154	16.1	2,391,836	230,402,912
Home Furnishings	2,430	2,859	517,368,769	483,690,521	7.0	3,781,904	347,780,641
Restaurants	3,828	3,972	578,153,566	558,314,594	3.6	6,821,973	457,713,734
Drug Stores	402	406	236,369,717	194,572,086	21.5	944,786	67,199,365
Liquor Stores	197	206	47,246,146	40,703,800	16.1	3,851	37,885,669
Miscellaneous Retail	11,785	14,164	952,436,596	894,836,858	6.4	8,704,580	443,733,533
Total Retail Trade	26,448	30,495	6,116,897,178	5,942,999,598	2.9	41,484,440	2,927,687,655
Financial Services	445	472	27,715,110	51,794,478	-46.5	5,704,239	10,677,882
Services	15,184	17,283	1,651,650,869	1,473,491,400	12.1	32,359,374	514,092,010
Public Administration	32	32	11,903,958	11,590,405	2.7	12	11,468,382
Nonclassifiable	9	10	816,684	799,264	2.2	0	713,434
Other	839	1,417	2,476,916	1,159,035	113.7	699	149,208
Total	54,102	62,387	\$17,474,921,896	\$17,694,430,480	-1.2%	\$ 244,123,890	\$ 4,543,681,290
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\* - No data reported, cannot compute, or omitted to avoid disclosure

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	186	203	\$ 8,281,660	\$ 7,308,707	13.3%	\$ 13,646	\$ 2,244,928
Mining	22	19	1,593,983,122	615,112,003	159.1	233,319	1,114,808
Construction	337	368	96,429,859	102,427,850	-5.9	696,517	7,039,434
Manufacturing	305	323	952,822,402	733,710,975	29.9	421,647	8,175,206
Transportation/Utilities	116	109	101,268,753	109,576,864	-7.6	1,719,914	16,381,114
<b>Wholesale Trade</b>							
Durable Goods	197	203	54,977,519	74,755,793	-26.5	32,457	9,082,326
Nondurable Goods	90	86	152,348,643	128,491,300	18.6	87,015	9,715,689
Total Wholesale Trade	287	289	207,326,162	203,247,093	2.0	119,472	18,798,015
<b>Retail Trade</b>							
Building Materials	116	124	32,614,744	30,928,534	5.5	820,319	26,176,124
General Merchandise	203	225	84,860,863	86,070,082	-1.4	384,024	68,440,081
Food Stores	311	324	106,112,021	105,189,140	0.9	102,842	33,738,839
Automotive	222	258	90,534,876	86,703,897	4.4	746,128	14,484,942
Clothing	242	264	13,796,580	14,307,512	-3.6	30,233	13,197,144
Home Furnishings	292	313	16,253,205	14,335,529	13.4	112,445	10,985,325
Restaurants	716	784	84,560,672	76,226,758	10.9	308,919	63,411,956
Drug Stores	40	41	24,647,297	22,195,173	11.0	101,093	9,901,147
Liquor Stores	49	53	6,150,341	5,775,776	6.5	22,198	4,947,826
Miscellaneous Retail	1,646	2,001	69,766,015	61,030,128	14.3	376,203	31,157,244
Total Retail Trade	3,837	4,387	529,296,614	502,762,529	5.3	3,004,404	276,440,628
Financial Services	44	46	1,629,404	2,827,868	-42.4	7,488,546	7,722,441
Services	1,742	1,897	106,492,944	117,870,443	-9.7	1,087,639	34,696,963
Public Administration	8	8	3,798,839	3,707,898	2.5	204,955	594,884
Nonclassifiable	9	9	566,951	607,503	-6.7	24	263,031
Other	133	134	842,399	792,440	6.3	0	1,649
<b>Total</b>	<b>7,026</b>	<b>7,792</b>	<b>\$ 3,602,739,109</b>	<b>\$ 2,399,952,173</b>	<b>50.1%</b>	<b>\$ 14,990,083</b>	<b>\$ 373,473,101</b>
	=====	=====	=====	=====	=====	=====	=====

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



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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,878	3,159	\$ 224,723,801	\$ 196,688,741	14.3%	\$ 2,126,236	\$ 79,895,967
Mining	348	352	1,717,757,092	822,938,241	108.7	164,261,740	172,480,772
Construction	6,043	6,736	3,436,973,309	3,361,627,329	2.2	94,549,087	438,558,608
Manufacturing	7,707	8,579	10,281,386,722	15,136,986,452	-32.1	150,647,563	599,605,098
Transportation/Utilities	1,771	1,965	2,556,277,841	2,691,984,901	-5.0	157,491,547	804,586,658
<b>Wholesale Trade</b>							
Durable Goods	6,881	7,908	8,223,426,149	10,161,806,482	-19.1	121,819,584	760,239,522
Nondurable Goods	2,767	3,273	12,006,911,409	9,696,299,091	23.8	101,231,273	351,201,454
<b>Total Wholesale Trade</b>	<b>9,648</b>	<b>11,181</b>	<b>20,230,337,558</b>	<b>19,858,105,573</b>	<b>1.9</b>	<b>223,050,857</b>	<b>1,111,440,976</b>
<b>Retail Trade</b>							
Building Materials	1,983	2,145	881,293,920	815,762,722	8.0	8,167,567	530,121,985
General Merchandise	1,581	1,740	2,133,894,721	2,101,431,244	1.5	17,238,417	1,495,223,837
Food Stores	4,983	5,051	1,947,381,254	1,976,657,691	-1.5	6,904,053	594,769,467
Automotive	3,969	4,453	3,007,109,488	2,998,229,008	0.3	3,256,022	327,028,316
Clothing	5,233	6,085	724,017,218	706,780,953	2.4	8,350,409	634,336,554
Home Furnishings	6,710	7,631	1,581,794,502	1,728,378,025	-8.5	15,904,574	897,068,338
Restaurants	10,022	10,530	1,269,187,959	1,253,365,702	1.3	12,298,269	1,057,424,859
Drug Stores	854	964	459,796,532	437,078,399	5.2	2,693,087	178,109,204
Liquor Stores	711	725	141,167,009	107,380,114	31.5	188,236	91,097,186
Miscellaneous Retail	26,321	30,459	4,144,258,115	3,392,875,576	22.1	18,895,775	1,091,852,847
<b>Total Retail Trade</b>	<b>62,367</b>	<b>69,783</b>	<b>16,289,900,718</b>	<b>15,517,939,434</b>	<b>5.0</b>	<b>93,896,409</b>	<b>6,897,032,593</b>
Financial Services	1,216	1,234	160,660,504	170,525,052	-5.8	9,676,490	39,460,215
Services	33,066	36,630	5,043,210,382	5,518,934,480	-8.6	72,586,961	1,476,384,048
Public Administration	38	42	13,316,229	16,842,224	-20.9	1,216	10,740,480
Nonclassifiable	49	52	43,884,171	82,869,009	-47.0	71,252	2,675,373
Other	3,663	3,702	94,856	24,453,615	-99.6	169,795,349	169,890,205
<b>Total</b>	<b>128,794</b>	<b>143,415</b>	<b>\$59,998,523,183</b>	<b>\$63,399,895,051</b>	<b>-5.4%</b>	<b>\$1,138,154,707</b>	<b>\$11,802,750,993</b>
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\* - No data reported, cannot compute, or omitted to avoid disclosure

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

May 31, 2000

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Industry	Reporting Outlets		Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr					
Agriculture / Forestry	174	166	\$ 14,531,333	\$ 12,903,444	12.6%	\$ 12,704	\$ 1,282,684
Mining	*	*	*	*	*	*	*
Construction	321	350	125,005,128	128,257,140	-2.5	556,385	7,201,987
Manufacturing	243	253	233,151,372	254,480,621	-8.4	1,224,053	12,280,772
Transportation/Utilities	90	85	41,738,430	45,400,047	-8.1	248,676	31,693,547
Wholesale Trade							
Durable Goods	147	159	73,242,642	72,734,513	0.7	298,118	9,306,058
Nondurable Goods	93	103	565,356,076	475,509,488	18.9	1,006,628	17,474,150
Total Wholesale Trade	240	262	638,598,718	548,244,001	16.5	1,304,746	26,780,208
Retail Trade							
Building Materials	113	119	46,944,726	39,478,085	18.9	241,367	29,871,417
General Merchandise	71	79	413,804,041	477,214,762	-13.3	1,214,484	101,647,634
Food Stores	247	253	110,260,001	110,083,041	0.2	244,895	37,216,270
Automotive	298	322	191,453,975	167,338,358	14.4	117,196	18,625,490
Clothing	196	204	15,353,717	15,459,184	-0.7	69,719	14,688,375
Home Furnishings	288	297	33,123,957	31,362,366	5.6	358,843	24,709,982
Restaurants	652	651	58,275,488	54,603,296	6.7	474,390	53,727,130
Drug Stores	36	36	16,098,738	15,604,746	3.2	9,797	2,671,133
Liquor Stores	14	15	3,591,877	3,074,511	16.8	0	2,619,715
Miscellaneous Retail	1,799	1,931	60,990,287	55,958,450	9.0	315,065	43,496,140
Total Retail Trade	3,714	3,907	949,896,807	970,176,799	-2.1	3,045,756	329,273,286
Financial Services	57	58	6,650,910	5,726,288	16.1	41,593	717,153
Services	1,697	1,814	130,091,433	110,081,625	18.2	955,528	36,410,907
Public Administration	11	10	1,821,973	1,780,712	2.3	0	1,578,149
Nonclassifiable	*	*	*	*	*	*	*
Other	87	65	0	0	*	461,053	461,053
<b>Total</b>	<b>6,639</b>	<b>6,975</b>	<b>\$ 2,142,857,693</b>	<b>\$ 2,078,256,996</b>	<b>3.1%</b>	<b>\$ 7,853,701</b>	<b>\$ 447,814,541</b>

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	40	43	\$ 3,594,566	\$ 1,791,731	100.6%	\$ 0	\$ 300,255
Mining	23	29	21,243,056	48,009,843	-55.8	146,618	2,837,108
Construction	110	136	34,441,519	29,958,044	15.0	240,452	2,091,132
Manufacturing	107	116	148,557,367	167,595,397	-11.4	102,748	4,236,035
Transportation/Utilities	63	60	19,869,558	13,506,152	47.1	141,549	10,445,055
Wholesale Trade							
Durable Goods	215	279	339,034,901	351,914,905	-3.7	205,754	14,632,986
Nondurable Goods	119	158	125,335,482	138,610,158	-9.6	59,806	9,676,904
Total Wholesale Trade	334	437	464,370,383	490,525,063	-5.3	265,560	24,309,890
Retail Trade							
Building Materials	95	99	38,954,157	31,605,623	23.3	22,859	24,497,477
General Merchandise	98	123	87,545,930	91,158,437	-4.0	413,102	67,062,366
Food Stores	275	285	112,313,269	104,445,575	7.5	62,622	33,573,200
Automotive	215	228	50,875,744	44,636,206	14.0	60,056	13,047,687
Clothing	201	222	66,002,529	66,398,108	-0.6	176,249	39,439,195
Home Furnishings	200	240	79,116,071	74,280,625	6.5	174,455	17,039,754
Restaurants	415	421	46,347,488	41,494,299	11.7	250,026	41,785,707
Drug Stores	18	19	5,545,567	5,045,284	9.9	2,298	531,595
Liquor Stores	12	8	1,664,323	1,462,588	13.8	258	1,240,114
Miscellaneous Retail	1,291	1,267	139,438,656	125,747,291	10.9	158,072	41,062,270
Total Retail Trade	2,820	2,912	627,803,734	586,274,036	7.1	1,319,997	279,279,365
Financial Services	29	30	307,735	249,452	23.4	801,571	1,117,176
Services	895	976	61,687,254	85,704,188	-28.0	904,468	21,167,861
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	30	36	0	0	*	1,130,602	1,130,602
Total	4,453	4,777	\$ 1,382,206,637	\$ 1,423,695,160	-2.9%	\$ 5,053,565	\$ 346,999,944
	=====	=====	=====	=====	=====	=====	=====

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

State Comptroller of Public Accounts  
State Sales and Use Tax Analysis for Longview-Marshall MSA

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	183	189	\$ 9,335,410	\$ 7,657,032	21.9%	\$ 22,582	\$ 1,439,285
Mining	67	63	22,790,700	19,755,431	15.4	420,097	6,148,443
Construction	385	435	99,923,626	130,594,395	-23.5	1,831,241	10,017,409
Manufacturing	411	428	501,294,572	494,154,312	1.4	2,262,659	26,280,275
Transportation/Utilities	77	93	114,419,646	100,168,892	14.2	452,325	27,535,348
<b>Wholesale Trade</b>							
Durable Goods	309	336	165,307,400	170,173,436	-2.9	5,865,866	34,776,919
Nondurable Goods	168	202	161,987,668	143,451,424	12.9	154,250	16,039,254
<b>Total Wholesale Trade</b>	<b>477</b>	<b>538</b>	<b>327,295,068</b>	<b>313,624,860</b>	<b>4.4</b>	<b>6,020,116</b>	<b>50,816,173</b>
<b>Retail Trade</b>							
Building Materials	186	193	54,746,935	47,678,104	14.8	126,123	27,046,189
General Merchandise	189	201	114,232,670	109,490,739	4.3	966,141	92,333,670
Food Stores	354	343	128,702,224	107,293,695	20.0	40,418	36,532,331
Automotive	338	348	154,941,534	130,520,579	18.7	138,368	19,110,878
Clothing	242	299	25,109,829	27,052,527	-7.2	126,351	24,276,158
Home Furnishings	302	344	35,324,137	31,052,837	13.8	905,142	28,637,739
Restaurants	575	559	48,963,952	47,844,090	2.3	250,465	45,071,966
Drug Stores	46	54	55,095,604	18,640,165	195.6	245,928	5,808,322
Liquor Stores	60	52	12,115,984	10,544,794	14.9	2,439	10,423,834
Miscellaneous Retail	1,899	2,087	103,852,357	106,001,426	-2.0	578,024	45,660,488
<b>Total Retail Trade</b>	<b>4,191</b>	<b>4,480</b>	<b>733,085,226</b>	<b>636,118,956</b>	<b>15.2</b>	<b>3,379,399</b>	<b>334,901,575</b>
Financial Services	39	44	1,830,208	2,096,931	-12.7	93,016	629,459
Services	1,913	2,093	228,091,435	194,535,326	17.2	2,087,282	44,900,735
Public Administration	6	6	482,600	469,248	2.8	731	483,331
Nonclassifiable	5	5	72,603	73,644	-1.4	0	38,293
Other	28	58	0	0	*	0	0
<b>Total</b>	<b>7,782</b>	<b>8,432</b>	<b>\$ 2,038,621,094</b>	<b>\$ 1,899,249,027</b>	<b>7.3%</b>	<b>\$ 16,569,448</b>	<b>\$ 503,190,326</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	267	287	\$ 10,980,769	\$ 15,525,794	-29.3%	\$ 239,140	\$ 3,452,054
Mining	12	14	1,034,356	1,537,215	-32.7	73,004	298,569
Construction	549	584	127,378,958	124,795,028	2.1	1,493,005	12,506,908
Manufacturing	276	303	202,371,904	220,423,321	-8.2	911,015	11,227,959
Transportation/Utilities	97	105	81,196,815	92,236,710	-12.0	645,012	35,356,924
<b>Wholesale Trade</b>							
Durable Goods	419	445	163,594,795	203,811,943	-19.7	455,153	28,016,345
Nondurable Goods	188	232	484,974,376	531,534,882	-8.8	708,657	19,095,048
<b>Total Wholesale Trade</b>	<b>607</b>	<b>677</b>	<b>648,569,171</b>	<b>735,346,825</b>	<b>-11.8</b>	<b>1,163,810</b>	<b>47,111,393</b>
<b>Retail Trade</b>							
Building Materials	177	208	65,377,372	61,262,515	6.7	327,960	34,001,697
General Merchandise	50	58	115,385,567	109,695,460	5.2	780,802	97,734,063
Food Stores	243	260	108,957,543	104,423,422	4.3	147,408	33,404,640
Automotive	334	361	305,312,105	316,231,505	-3.5	117,945	19,965,464
Clothing	326	346	47,987,346	46,122,353	4.0	207,365	43,623,644
Home Furnishings	412	471	68,745,101	55,598,697	23.6	390,379	45,396,169
Restaurants	603	618	81,464,492	93,278,392	-12.7	560,846	68,688,018
Drug Stores	33	37	22,600,730	19,152,964	18.0	38,304	8,433,880
Liquor Stores	42	41	14,615,911	13,732,375	6.4	1,846	12,921,931
Miscellaneous Retail	2,154	2,496	109,527,101	134,726,402	-18.7	626,880	63,423,279
<b>Total Retail Trade</b>	<b>4,374</b>	<b>4,896</b>	<b>939,973,268</b>	<b>954,224,085</b>	<b>-1.5</b>	<b>3,199,735</b>	<b>427,592,785</b>
Financial Services	101	102	10,735,465	12,757,202	-15.8	178,163	1,122,796
Services	1,884	2,103	131,231,035	261,391,727	-49.8	1,279,707	52,998,680
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	5	5	253,028	243,453	3.9	926	254,669
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>8,261</b>	<b>9,142</b>	<b>\$ 2,155,157,892</b>	<b>\$ 2,419,062,604</b>	<b>-10.9%</b>	<b>\$ 9,748,111</b>	<b>\$ 593,918,454</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	156	164	\$ 16,979,344	\$ 11,521,274	47.4%	\$ 4,818	\$ 2,618,002
Mining	34	37	21,886,675	15,336,619	42.7	39,096	6,011,013
Construction	399	427	146,227,983	124,375,081	17.6	577,634	15,051,528
Manufacturing	439	521	328,267,277	429,113,240	-23.5	598,003	14,436,683
Transportation/Utilities	171	158	33,238,809	39,697,819	-16.3	139,966	11,839,407
<b>Wholesale Trade</b>							
Durable Goods	477	560	442,982,148	351,548,714	26.0	293,050	31,240,002
Nondurable Goods	279	339	139,022,138	429,271,809	-67.6	127,272	17,285,370
Total Wholesale Trade	756	899	582,004,286	780,820,523	-25.5	420,322	48,525,372
<b>Retail Trade</b>							
Building Materials	400	451	100,725,562	92,792,476	8.5	343,733	61,878,709
General Merchandise	198	194	217,021,596	198,518,238	9.3	1,567,264	163,714,257
Food Stores	781	829	266,498,046	239,109,234	11.5	574,182	76,945,253
Automotive	435	464	247,000,211	223,331,869	10.6	360,004	35,232,831
Clothing	508	552	83,001,368	75,586,082	9.8	369,296	67,391,162
Home Furnishings	458	490	83,736,370	98,399,638	-14.9	274,973	50,358,357
Restaurants	1,217	1,226	100,310,206	92,822,590	8.1	2,103,586	88,721,051
Drug Stores	80	86	48,416,167	37,131,742	30.4	22,404	4,583,772
Liquor Stores	26	22	5,009,460	3,954,171	26.7	145	4,029,043
Miscellaneous Retail	2,671	2,837	143,650,994	128,872,950	11.5	794,828	65,682,709
Total Retail Trade	6,774	7,151	1,295,369,980	1,190,518,990	8.8	6,410,415	618,537,144
Financial Services	75	74	6,317,508	3,125,093	102.2	227,542	1,219,683
Services	2,232	2,367	138,441,684	129,907,583	6.6	2,558,485	52,818,396
Nonclassifiable	4	4	4,787	6,084	-21.3	0	4,787
Other	188	177	0	0	*	0	0
<b>Total</b>	<b>11,228</b>	<b>11,979</b>	<b>\$ 2,568,738,333</b>	<b>\$ 2,724,422,306</b>	<b>-5.7%</b>	<b>\$ 10,976,281</b>	<b>\$ 771,062,015</b>

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	145	159	\$ 7,905,381	\$ 7,051,585	12.1%	\$ 18,575	\$ 2,730,472
Mining	299	309	220,169,869	235,104,784	-6.4	5,469,713	21,009,624
Construction	562	582	109,632,964	142,639,077	-23.1	821,971	17,586,815
Manufacturing	481	537	479,081,481	379,542,116	26.2	10,384,627	39,739,999
Transportation/Utilities	136	130	72,925,681	74,841,569	-2.6	518,652	34,109,236
Wholesale Trade							
Durable Goods	457	469	129,298,386	124,150,521	4.1	221,353	35,240,966
Nondurable Goods	207	214	86,485,618	78,490,880	10.2	220,761	20,293,216
Total Wholesale Trade	664	683	215,784,004	202,641,401	6.5	442,114	55,534,182
Retail Trade							
Building Materials	129	131	41,822,439	44,732,237	-6.5	133,888	26,574,243
General Merchandise	55	58	104,763,857	102,695,080	2.0	805,315	88,296,972
Food Stores	298	309	107,539,709	108,060,643	-0.5	290,163	40,439,458
Automotive	322	352	146,219,448	131,620,319	11.1	94,915	20,203,683
Clothing	329	372	31,136,521	32,507,743	-4.2	169,280	28,931,111
Home Furnishings	306	350	43,542,261	43,051,474	1.1	416,023	35,622,656
Restaurants	680	728	61,899,024	75,720,660	-18.3	272,953	55,184,002
Drug Stores	27	29	21,528,972	21,415,056	0.5	62,531	7,475,242
Liquor Stores	45	45	6,396,959	6,854,261	-6.7	608	5,722,426
Miscellaneous Retail	2,353	2,529	178,478,840	171,705,817	3.9	554,439	80,257,648
Total Retail Trade	4,544	4,903	743,328,030	738,363,290	0.7	2,800,115	388,707,441
Financial Services	83	75	9,010,627	5,093,575	76.9	80,019	965,716
Services	2,497	2,744	150,490,244	156,903,051	-4.1	1,748,091	67,151,138
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	188	118	218,514	365,913	-40.3	16,483,864	16,541,547
Total	9,601	10,242	\$ 2,008,751,609	\$ 1,942,797,262	3.4%	\$ 38,767,741	\$ 644,226,787
	=====	=====	=====	=====	=====	=====	=====

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	89	94	\$ 4,519,300	\$ 8,163,924	-44.6%	\$ 911	\$ 811,104
Mining	14	14	6,164,745	3,994,539	54.3	77,704	1,056,476
Construction	239	259	50,596,304	34,586,425	46.3	287,259	5,714,035
Manufacturing	141	144	38,080,568	47,051,955	-19.1	662,777	4,455,337
Transportation/Utilities	41	39	18,202,233	13,171,270	38.2	494,819	8,296,284
Wholesale Trade							
Durable Goods	132	138	47,795,436	44,204,201	8.1	51,757	6,417,642
Nondurable Goods	69	70	73,686,022	68,449,359	7.7	157,341	3,727,926
Total Wholesale Trade	201	208	121,481,458	112,653,560	7.8	209,098	10,145,568
Retail Trade							
Building Materials	71	74	26,291,157	24,378,370	7.8	109,893	13,410,248
General Merchandise	23	26	55,633,676	54,142,065	2.8	497,094	46,176,602
Food Stores	112	138	47,948,904	47,235,059	1.5	45,647	16,979,537
Automotive	113	128	64,502,224	55,380,740	16.5	103,314	6,101,603
Clothing	116	138	10,437,483	8,658,769	20.5	325,581	10,550,139
Home Furnishings	145	167	15,590,002	14,825,097	5.2	76,465	11,589,341
Restaurants	292	291	59,838,930	26,661,820	124.4	235,586	25,241,413
Drug Stores	16	17	8,512,963	7,209,407	18.1	134,872	1,637,711
Liquor Stores	11	11	2,141,620	1,981,775	8.1	107	1,876,591
Miscellaneous Retail	1,044	1,218	34,292,424	39,854,911	-14.0	75,451	20,152,308
Total Retail Trade	1,943	2,208	325,189,383	280,328,013	16.0	1,604,010	153,715,493
Financial Services	43	46	926,964	1,827,849	-49.3	69,351	257,426
Services	959	1,053	111,256,952	114,129,120	-2.5	701,272	21,932,984
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	93	68	0	0	*	0	0
Total	3,766	4,136	\$ 678,436,690	\$ 617,959,671	9.8%	\$ 4,375,496	\$ 207,717,125
	=====	=====	=====	=====	=====	=====	=====

\* - 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 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	955	1,078	\$ 125,242,755	\$ 57,094,632	119.4%	\$ 155,652	\$ 22,330,838
Mining	47	48	42,140,187	26,754,509	57.5	23,991,350	39,853,114
Construction	2,430	2,632	899,929,352	842,049,928	6.9	12,357,956	108,782,732
Manufacturing	1,826	2,036	1,572,969,466	1,330,754,888	18.2	12,794,575	124,205,650
Transportation/Utilities	541	576	2,717,923,359	3,731,573,533	-27.2	108,110,946	322,779,214
<b>Wholesale Trade</b>							
Durable Goods	1,746	1,898	1,186,037,688	1,371,582,653	-13.5	3,828,944	216,661,092
Nondurable Goods	873	1,032	3,154,535,317	4,072,943,382	-22.5	6,132,682	94,684,767
<b>Total Wholesale Trade</b>	<b>2,619</b>	<b>2,930</b>	<b>4,340,573,005</b>	<b>5,444,526,035</b>	<b>-20.3</b>	<b>9,961,626</b>	<b>311,345,859</b>
<b>Retail Trade</b>							
Building Materials	766	840	280,753,320	250,309,704	12.2	5,257,660	195,500,372
General Merchandise	426	491	1,136,288,370	1,048,364,481	8.4	3,553,499	536,634,117
Food Stores	1,629	1,646	786,462,842	751,705,472	4.6	13,899,216	280,810,973
Automotive	1,355	1,521	1,129,218,790	1,134,194,774	-0.4	2,545,174	118,744,752
Clothing	1,462	1,711	266,430,457	238,369,888	11.8	1,645,719	202,854,339
Home Furnishings	2,287	2,657	371,467,276	415,491,675	-10.6	2,371,325	244,738,211
Restaurants	4,161	4,334	624,927,107	570,303,540	9.6	14,863,823	442,530,229
Drug Stores	290	297	240,229,081	217,749,918	10.3	732,682	44,720,503
Liquor Stores	143	154	35,156,080	31,940,499	10.1	1,188	29,129,233
Miscellaneous Retail	10,508	12,376	665,102,777	602,006,020	10.5	2,941,436	336,565,520
<b>Total Retail Trade</b>	<b>23,027</b>	<b>26,027</b>	<b>5,536,036,100</b>	<b>5,260,435,971</b>	<b>5.2</b>	<b>47,811,722</b>	<b>2,432,228,249</b>
Financial Services	386	410	35,801,535	56,346,872	-36.5	6,011,882	15,648,700
Services	11,525	12,666	1,266,526,917	1,161,428,631	9.0	19,576,408	447,536,835
Public Administration	26	26	29,239,785	30,299,575	-3.5	0	16,821,190
Nonclassifiable	15	16	7,640,380	8,033,884	-4.9	208,247	2,789,842
Other	1,410	1,458	1,537,928	1,012	151869	21,081,143	21,084,589
<b>Total</b>	<b>44,807</b>	<b>49,903</b>	<b>\$16,575,560,769</b>	<b>\$17,949,299,470</b>	<b>-7.7%</b>	<b>\$ 262,061,507</b>	<b>\$ 3,865,406,812</b>
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\* - No data reported, cannot compute, or omitted to avoid disclosure

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

May 31, 2000

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr	1999 4th Qtr	1998 4th Qtr			
Agriculture / Forestry	105	109	\$ 3,266,700	\$ 3,466,500	-5.8%	\$ 3,302	\$ 1,220,528
Mining	*	*	*	*	*	*	*
Construction	283	309	68,590,658	65,040,946	5.5	138,929	4,561,368
Manufacturing	201	229	180,011,128	141,313,232	27.4	1,256,895	7,143,203
Transportation/Utilities	58	62	14,827,793	13,078,216	13.4	99,023	7,579,890
Wholesale Trade							
Durable Goods	98	112	61,798,563	48,454,948	27.5	19,715	5,709,701
Nondurable Goods	48	62	36,436,852	30,514,892	19.4	424,133	11,892,209
Total Wholesale Trade	146	174	98,235,415	78,969,840	24.4	443,848	17,601,910
Retail Trade							
Building Materials	98	103	30,914,236	28,671,545	7.8	129,424	19,495,389
General Merchandise	38	48	75,171,458	73,790,879	1.9	400,528	55,499,825
Food Stores	154	166	42,004,133	42,298,154	-0.7	41,598	14,740,637
Automotive	181	180	75,987,244	64,558,697	17.7	52,436	9,779,832
Clothing	142	154	14,768,988	11,928,337	23.8	350,957	14,845,334
Home Furnishings	189	207	15,038,545	16,479,871	-8.7	93,715	11,109,115
Restaurants	305	297	27,040,664	24,161,321	11.9	441,537	22,899,898
Drug Stores	22	26	7,745,263	7,483,077	3.5	7,704	1,962,018
Liquor Stores	17	15	2,122,214	1,993,002	6.5	6	1,685,306
Miscellaneous Retail	1,056	1,192	34,057,306	28,597,311	19.1	61,177	16,583,426
Total Retail Trade	2,202	2,388	324,850,051	299,962,194	8.3	1,579,082	168,600,780
Financial Services	27	28	890,231	8,018,943	-88.9	61,953	248,303
Services	1,045	1,161	48,406,162	55,225,466	-12.3	338,379	15,132,844
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	38	46	52,529	0	*	1,208	1,208
<b>Total</b>	<b>4,111</b>	<b>4,512</b>	<b>\$ 739,497,258</b>	<b>\$ 665,305,726</b>	<b>11.2%</b>	<b>\$ 3,922,619</b>	<b>\$ 222,279,111</b>

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	47	42	\$ 823,229	\$ 1,396,380	-41.0%	\$ 8,290	\$ 417,839
Construction	112	111	38,053,353	15,224,463	149.9	507,015	4,090,547
Manufacturing	108	115	173,094,217	158,852,938	9.0	808,780	5,213,340
Transportation/Utilities	38	34	9,509,741	9,156,685	3.9	213,467	5,962,728
Wholesale Trade							
Durable Goods	111	113	38,101,115	38,237,388	-0.4	78,873	6,730,200
Nondurable Goods	61	63	177,369,446	72,603,241	144.3	236,133	9,577,349
Total Wholesale Trade	172	176	215,470,561	110,840,629	94.4	315,006	16,307,549
Retail Trade							
Building Materials	77	78	29,392,236	28,010,048	4.9	196,916	14,867,503
General Merchandise	43	44	70,069,659	66,660,778	5.1	425,456	57,589,253
Food Stores	120	128	45,273,000	42,472,009	6.6	64,529	11,798,909
Automotive	110	114	64,950,929	54,010,962	20.3	165,214	8,693,395
Clothing	119	130	11,220,528	11,105,132	1.0	45,039	11,083,488
Home Furnishings	140	146	20,935,677	18,428,069	13.6	63,938	11,435,097
Restaurants	149	162	20,225,723	17,031,513	18.8	44,172	17,646,876
Drug Stores	22	24	7,574,232	6,657,257	13.8	10,591	1,462,194
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	681	714	22,742,380	22,390,493	1.6	89,504	15,538,906
Total Retail Trade	1,462	1,541	292,384,691	266,766,422	9.6	1,105,359	150,115,872
Financial Services	27	25	1,873,748	2,516,160	-25.5	43,417	320,134
Services	644	684	84,269,783	76,273,686	10.5	188,236	12,509,928
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	22	24	0	0	*	3,776	3,776
Total	2,634	2,754	\$ 815,905,485	\$ 641,130,635	27.3%	\$ 3,193,366	\$ 195,033,552

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	185	192	\$ 8,875,275	\$ 6,136,447	44.6%	\$ 21,301	\$ 2,160,652
Mining	15	16	4,524,725	2,716,940	66.5	49,151	2,216,239
Construction	324	352	107,423,788	78,759,604	36.4	943,006	12,704,949
Manufacturing	240	271	199,866,219	241,257,907	-17.2	3,214,625	17,965,041
Transportation/Utilities	69	75	25,947,540	27,422,629	-5.4	894,608	22,022,373
<b>Wholesale Trade</b>							
Durable Goods	199	227	895,300,571	95,131,911	841.1	525,206	18,388,029
Nondurable Goods	125	133	83,203,685	77,780,893	7.0	1,562,642	15,232,267
<b>Total Wholesale Trade</b>	<b>324</b>	<b>360</b>	<b>978,504,256</b>	<b>172,912,804</b>	<b>465.9</b>	<b>2,087,848</b>	<b>33,620,296</b>
<b>Retail Trade</b>							
Building Materials	184	194	59,150,472	51,123,607	15.7	169,180	33,215,830
General Merchandise	50	56	99,562,372	95,491,339	4.3	849,410	87,113,213
Food Stores	229	242	96,620,830	87,908,187	9.9	83,424	25,072,116
Automotive	291	324	200,860,061	193,076,175	4.0	120,637	24,934,614
Clothing	241	285	30,877,740	28,928,094	6.7	211,061	29,081,865
Home Furnishings	314	350	46,805,033	45,973,985	1.8	254,794	36,377,452
Restaurants	436	454	46,926,129	43,995,922	6.7	228,864	43,070,490
Drug Stores	35	36	17,708,837	17,432,477	1.6	18,857	4,702,788
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	2,008	2,375	216,466,103	96,833,970	123.5	325,182	49,349,411
<b>Total Retail Trade</b>	<b>3,790</b>	<b>4,317</b>	<b>815,067,450</b>	<b>660,763,756</b>	<b>23.4</b>	<b>2,261,409</b>	<b>333,007,652</b>
Financial Services	71	76	12,419,927	11,186,736	11.0	240,717	1,310,030
Services	1,520	1,622	107,008,753	105,811,434	1.1	714,714	47,746,570
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	179	205	0	0	*	2,115,075	2,115,075
<b>Total</b>	<b>6,718</b>	<b>7,488</b>	<b>\$ 2,259,646,620</b>	<b>\$ 1,306,976,738</b>	<b>72.9%</b>	<b>\$ 12,542,454</b>	<b>\$ 474,877,564</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	85	87	\$ 8,733,020	\$ 7,846,031	11.3%	\$ 2,233	\$ 750,148
Mining	32	30	15,313,673	9,311,924	64.5	4,869	2,300,908
Construction	141	158	40,072,794	38,001,597	5.5	422,565	3,278,826
Manufacturing	80	93	43,256,841	55,206,982	-21.6	162,356	5,143,559
Transportation/Utilities	49	52	10,784,486	81,616,218	-86.8	1,069,387	6,918,381
Wholesale Trade							
Durable Goods	98	112	51,078,583	54,795,983	-6.8	25,736	9,133,791
Nondurable Goods	71	77	88,828,650	69,631,966	27.6	78,195	9,296,302
Total Wholesale Trade	169	189	139,907,233	124,427,949	12.4	103,931	18,430,093
Retail Trade							
Building Materials	73	77	24,026,569	23,324,343	3.0	460,783	15,716,453
General Merchandise	34	38	47,114,545	45,651,876	3.2	429,786	40,707,315
Food Stores	108	109	60,652,640	58,359,589	3.9	20,508	23,965,901
Automotive	116	117	68,974,427	69,754,057	-1.1	26,518	8,590,736
Clothing	71	90	11,216,080	11,536,829	-2.8	13,409	8,875,625
Home Furnishings	144	167	15,859,894	13,286,900	19.4	365,586	12,554,929
Restaurants	226	241	22,381,364	21,547,057	3.9	72,410	19,733,580
Drug Stores	24	24	7,636,390	7,397,359	3.2	13,961	2,735,216
Liquor Stores	11	11	2,077,752	1,955,673	6.2	0	1,831,166
Miscellaneous Retail	732	847	36,595,050	38,324,135	-4.5	214,943	21,227,921
Total Retail Trade	1,539	1,721	296,534,711	291,137,818	1.9	1,617,904	155,938,842
Financial Services	28	28	907,717	843,283	7.6	82,807	282,218
Services	739	818	182,939,716	65,018,146	181.4	863,737	23,652,036
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,965	3,298	\$ 738,689,339	\$ 673,896,416	9.6%	\$ 4,329,789	\$ 216,695,011

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	163	180	\$ 10,334,439	\$ 13,052,612	-20.8%	\$ 14,134	\$ 1,542,172
Mining	*	*	*	*	*	*	*
Construction	394	421	114,990,585	109,285,508	5.2	453,137	12,517,825
Manufacturing	306	332	479,107,501	528,062,235	-9.3	2,392,334	16,857,700
Transportation/Utilities	90	96	114,446,174	92,127,139	24.2	1,086,023	24,044,401
Wholesale Trade							
Durable Goods	247	267	164,717,684	162,569,007	1.3	191,023	25,671,103
Nondurable Goods	129	147	113,343,151	255,543,273	-55.6	161,687	10,969,754
Total Wholesale Trade	376	414	278,060,835	418,112,280	-33.5	352,710	36,640,857
Retail Trade							
Building Materials	117	119	47,577,216	43,600,075	9.1	262,820	27,581,031
General Merchandise	51	49	97,893,590	91,240,866	7.3	871,705	80,436,802
Food Stores	318	318	110,819,690	108,673,264	2.0	72,081	36,131,218
Automotive	331	374	179,179,288	164,400,237	9.0	148,704	19,896,723
Clothing	220	226	26,067,992	24,446,786	6.6	350,515	23,953,795
Home Furnishings	274	302	39,896,283	39,856,587	0.1	373,794	27,497,719
Restaurants	602	620	60,184,100	56,499,389	6.5	260,087	51,542,896
Drug Stores	31	38	15,017,747	12,494,834	20.2	52,656	5,032,641
Liquor Stores	22	24	4,558,236	3,817,405	19.4	1	3,678,119
Miscellaneous Retail	1,829	2,032	80,288,730	71,415,000	12.4	316,774	39,133,284
Total Retail Trade	3,795	4,102	661,482,872	616,444,443	7.3	2,709,137	314,884,228
Financial Services	71	76	2,370,752	8,080,906	-70.7	820,967	1,858,102
Services	1,635	1,748	121,833,766	133,710,356	-8.9	561,428	43,943,089
Public Administration	9	9	399,594	388,630	2.8	0	185,609
Nonclassifiable	6	6	476,121	508,279	-6.3	1,140	416,074
Other	*	*	*	*	*	*	*
Total	6,961	7,503	\$ 1,783,747,482	\$ 1,919,793,231	-7.1%	\$ 8,391,010	\$ 452,890,057

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

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

May 31, 2000

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	109	119	\$ 5,127,202	\$ 5,139,351	-0.2%	\$ 31,999	\$ 1,039,945
Mining	54	52	3,534,432	2,674,872	32.1	5,582	1,501,737
Construction	262	282	70,669,593	67,416,150	4.8	255,115	3,984,725
Manufacturing	179	194	131,727,479	415,038,693	-68.3	1,364,787	7,149,494
Transportation/Utilities	49	60	8,040,646	21,366,095	-62.4	63,509	4,704,403
<b>Wholesale Trade</b>							
Durable Goods	184	199	55,853,279	61,359,462	-9.0	138,037	10,246,377
Nondurable Goods	68	70	43,848,500	35,974,576	21.9	91,670	8,340,269
<b>Total Wholesale Trade</b>	<b>252</b>	<b>269</b>	<b>99,701,779</b>	<b>97,334,038</b>	<b>2.4</b>	<b>229,707</b>	<b>18,586,646</b>
<b>Retail Trade</b>							
Building Materials	79	83	24,194,999	20,106,557	20.3	198,406	17,014,925
General Merchandise	42	43	66,334,438	64,350,378	3.1	538,582	61,757,169
Food Stores	152	164	63,802,520	60,999,649	4.6	50,153	20,663,822
Automotive	191	208	112,552,503	71,501,490	57.4	65,946	9,733,791
Clothing	174	195	9,414,793	9,822,028	-4.1	26,921	8,993,046
Home Furnishings	201	236	20,490,769	18,050,197	13.5	32,824	14,198,581
Restaurants	365	387	36,344,715	35,199,729	3.3	205,649	30,836,543
Drug Stores	27	26	12,973,364	11,137,265	16.5	24,604	3,414,749
Liquor Stores	26	27	3,849,543	3,691,209	4.3	700	3,256,887
Miscellaneous Retail	1,229	1,437	72,206,249	63,038,521	14.5	709,815	32,680,067
<b>Total Retail Trade</b>	<b>2,486</b>	<b>2,806</b>	<b>422,163,893</b>	<b>357,897,023</b>	<b>18.0</b>	<b>1,853,600</b>	<b>202,549,580</b>
Financial Services	42	42	2,633,555	607,716	333.4	11,736	244,118
Services	1,179	1,300	66,439,199	62,185,129	6.8	831,827	23,475,946
Public Administration	*	4	*	554,459	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	37	32	0	0	*	0	0
<b>Total</b>	<b>4,653</b>	<b>5,162</b>	<b>\$ 810,635,310</b>	<b>\$ 1,030,354,349</b>	<b>-21.3%</b>	<b>\$ 4,647,862</b>	<b>\$ 263,418,166</b>
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\* - No data reported, cannot compute, or omitted to avoid disclosure

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

May 31, 2000

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Industry	Reporting Outlets		Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1999 4th Qtr	1998 4th Qtr					
Agriculture / Forestry	2,254	2,408	\$ 234,386,018	\$ 234,771,322	-0.2%	\$ 402,368	\$ 15,114,235
Mining	1,077	1,106	515,506,812	338,153,899	52.4	9,615,576	67,993,818
Construction	5,087	5,539	763,956,129	761,659,531	0.3	6,730,042	89,911,314
Manufacturing	4,118	4,411	3,634,624,273	3,131,214,761	16.1	58,498,749	172,636,755
Transportation/Utilities	1,765	1,820	710,344,774	602,366,052	17.9	7,657,464	214,574,459
<b>Wholesale Trade</b>							
Durable Goods	2,796	3,098	2,079,500,723	2,054,906,241	1.2	1,945,470	90,502,057
Nondurable Goods	2,324	2,604	1,571,489,672	1,589,240,449	-1.1	10,623,519	56,866,453
Total Wholesale Trade	5,120	5,702	3,650,990,395	3,644,146,690	0.2	12,568,989	147,368,510
<b>Retail Trade</b>							
Building Materials	2,782	3,109	601,601,246	526,638,700	14.2	1,158,366	221,920,939
General Merchandise	1,459	1,475	2,176,150,955	2,077,081,600	4.8	11,834,184	813,949,826
Food Stores	5,486	5,717	1,536,499,043	1,420,627,546	8.2	1,954,002	474,866,438
Automotive	4,329	4,763	1,515,424,108	1,440,023,716	5.2	1,464,546	179,575,463
Clothing	2,627	3,024	180,676,891	190,444,885	-5.1	762,955	151,460,343
Home Furnishings	3,361	3,690	192,215,355	192,108,092	0.1	1,043,146	131,892,568
Restaurants	8,412	8,827	499,825,764	487,290,946	2.6	3,667,405	429,707,621
Drug Stores	660	718	240,288,377	200,161,619	20.0	1,019,549	32,803,405
Liquor Stores	560	559	56,830,590	53,639,727	5.9	46,297	49,658,135
Miscellaneous Retail	26,513	29,601	780,539,290	769,614,869	1.4	5,485,078	300,968,975
Total Retail Trade	56,189	61,483	7,780,051,619	7,357,631,700	5.7	28,435,528	2,786,803,713
Financial Services	865	901	41,425,934	38,919,579	6.4	1,152,387	5,315,374
Services	23,318	25,190	1,178,983,726	1,162,580,444	1.4	7,338,415	308,374,818
Public Administration	225	226	46,266,449	44,398,799	4.2	104,096	16,805,777
Nonclassifiable	62	68	7,224,944	6,372,774	13.4	795	615,178
Other	1,382	1,415	4,258,889	20,893	20284	1,904,735	1,914,970
<b>Total</b>	<b>101,462</b>	<b>110,269</b>	<b>\$18,568,019,962</b>	<b>\$17,322,236,444</b>	<b>7.2%</b>	<b>\$ 134,409,144</b>	<b>\$ 3,827,428,921</b>

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



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

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	78	96	\$ 20,329,782	\$ 19,806,680	2.6%	\$ 42,635	\$ 2,703,784
Mining	168	194	239,656,120	222,460,874	7.7	64,191,273	77,905,624
Construction	1,122	1,165	487,397,265	509,646,352	-4.4	29,847,156	107,655,683
Manufacturing	4,965	5,187	11,579,649,012	11,173,778,980	3.6	451,686,941	1,409,035,335
Transportation/Utilities	855	872	3,314,104,574	1,784,573,828	85.7	192,809,755	1,631,324,733
<b>Wholesale Trade</b>							
Durable Goods	3,093	3,318	7,944,456,521	6,656,390,367	19.4	43,554,011	473,196,746
Nondurable Goods	1,319	1,433	10,631,246,275	9,229,503,931	15.2	149,079,026	238,620,933
<b>Total Wholesale Trade</b>	<b>4,412</b>	<b>4,751</b>	<b>18,575,702,796</b>	<b>15,885,894,298</b>	<b>16.9</b>	<b>192,633,037</b>	<b>711,817,679</b>
<b>Retail Trade</b>							
Building Materials	264	294	246,470,111	188,028,845	31.1	122,774	28,924,079
General Merchandise	64	65	39,114,087	21,369,645	83.0	8,340	6,450,825
Food Stores	80	85	31,077,160	30,082,361	3.3	74,146	8,169,541
Automotive	140	153	873,797,790	458,442,511	90.6	36,245,843	53,288,039
Clothing	369	421	66,323,916	154,097,470	-57.0	2,626,846	28,633,369
Home Furnishings	1,162	1,260	941,458,969	888,034,392	6.0	10,470,170	401,851,308
Restaurants	148	180	27,224,960	22,831,227	19.2	255,049	9,082,655
Drug Stores	56	54	150,546,635	187,722,875	-19.8	614,037	5,109,707
Liquor Stores	*	4	*	562,100	*	*	*
Miscellaneous Retail	5,808	6,753	4,245,401,083	2,927,330,294	45.0	15,350,188	676,191,199
<b>Total Retail Trade</b>	<b>8,094</b>	<b>9,269</b>	<b>6,622,154,202</b>	<b>4,878,501,720</b>	<b>35.7</b>	<b>65,988,004</b>	<b>1,218,375,308</b>
Financial Services	362	379	215,350,076	502,658,306	-57.2	14,091,636	132,702,646
Services	5,151	5,457	3,893,644,238	3,399,599,512	14.5	28,805,084	1,107,835,173
Public Administration	4	5	50,204	6,448	678.6	0	50,204
Nonclassifiable	*	*	*	*	*	*	*
Other	3,003	3,128	4,437,895,795	3,070,746,753	44.5	88,373,324	289,183,777
<b>Total</b>	<b>28,214</b>	<b>30,503</b>	<b>\$49,385,934,064</b>	<b>\$41,447,673,751</b>	<b>19.2%</b>	<b>\$1,128,468,845</b>	<b>\$ 6,688,589,946</b>
	=====	=====	=====	=====	=====	=====	=====

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

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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	4,055	4,450	\$ 447,997,936	\$ 267,926,434	67.2%	\$ 1,079,046	\$ 111,263,476
Mining	125	148	496,826,059	241,283,471	105.9	43,581,483	47,344,942
Construction	8,404	9,332	4,182,024,806	3,595,662,069	16.3	65,344,659	565,679,555
Manufacturing	9,517	10,760	11,922,946,467	12,718,072,063	-6.3	348,428,744	1,328,302,364
Transportation/Utilities	2,051	2,165	5,858,150,356	5,445,700,219	7.6	251,431,059	2,591,381,974
<b>Wholesale Trade</b>							
Durable Goods	7,646	8,808	10,138,533,729	9,352,390,688	8.4	45,523,678	1,053,321,928
Nondurable Goods	3,112	3,590	7,809,590,461	7,312,930,274	6.8	29,671,790	370,365,402
<b>Total Wholesale Trade</b>	<b>10,758</b>	<b>12,398</b>	<b>17,948,124,190</b>	<b>16,665,320,962</b>	<b>7.7</b>	<b>75,195,468</b>	<b>1,423,687,330</b>
<b>Retail Trade</b>							
Building Materials	2,452	2,764	1,423,273,230	1,136,793,444	25.2	13,907,513	778,867,001
General Merchandise	1,891	2,023	2,271,192,728	2,139,882,989	6.1	31,166,416	1,954,499,846
Food Stores	5,843	6,200	2,689,669,254	2,650,441,110	1.5	14,862,034	864,607,468
Automotive	5,160	5,809	4,846,831,443	4,725,539,747	2.6	5,774,061	427,304,678
Clothing	7,104	8,653	1,045,054,704	1,062,031,790	-1.6	9,429,042	795,730,261
Home Furnishings	8,041	9,533	3,101,655,730	3,129,300,662	-0.9	25,918,277	1,190,176,317
Restaurants	11,931	12,329	1,745,351,526	1,631,139,701	7.0	19,097,319	1,447,573,592
Drug Stores	1,121	1,249	837,556,345	624,333,855	34.2	2,077,876	191,441,295
Liquor Stores	613	619	194,734,007	172,274,039	13.0	78,066	155,155,052
Miscellaneous Retail	37,581	44,739	3,815,401,045	3,990,499,176	-4.4	41,655,945	1,529,128,823
<b>Total Retail Trade</b>	<b>81,737</b>	<b>93,918</b>	<b>21,970,720,012</b>	<b>21,262,236,513</b>	<b>3.3</b>	<b>163,966,549</b>	<b>9,334,484,332</b>
Financial Services	1,569	1,663	326,393,346	253,844,506	28.6	16,130,442	48,246,733
Services	47,502	53,434	6,992,917,176	7,148,015,392	-2.2	243,779,940	2,291,950,648
Public Administration	96	96	85,869,838	104,387,555	-17.7	1,217,440	47,741,000
Nonclassifiable	68	70	23,784,401	28,464,395	-16.4	187,320	8,431,315
Other	3,454	4,551	12,138,694	6,308,899	92.4	13,777,041	14,033,023
<b>Total</b>	<b>169,336</b>	<b>192,985</b>	<b>\$70,267,893,281</b>	<b>\$67,737,222,478</b>	<b>3.7%</b>	<b>\$1,224,119,191</b>	<b>\$17,812,546,692</b>
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Industry	Reporting 1999 4th Qtr	Outlets 1998 4th Qtr	Gross Sales 1999 4th Qtr	Gross Sales 1998 4th Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	3,265	3,558	\$ 242,104,719	\$ 211,698,153	14.4%	\$ 2,219,119	\$ 83,831,139
Mining	386	391	3,314,760,780	1,441,628,897	129.9	164,507,253	173,884,313
Construction	6,761	7,526	3,784,132,616	3,703,459,086	2.2	97,207,017	461,878,461
Manufacturing	8,336	9,256	11,569,112,130	16,210,145,714	-28.6	152,499,009	617,662,752
Transportation/Utilities	1,966	2,156	2,688,512,071	2,833,890,037	-5.1	159,314,042	827,304,874
<b>Wholesale Trade</b>							
Durable Goods	7,285	8,341	8,377,260,853	10,329,380,558	-18.9	121,866,630	779,402,621
Nondurable Goods	2,958	3,481	12,212,235,327	9,879,858,868	23.6	101,391,008	363,274,547
<b>Total Wholesale Trade</b>	<b>10,243</b>	<b>11,822</b>	<b>20,589,496,180</b>	<b>20,209,239,426</b>	<b>1.9</b>	<b>223,257,638</b>	<b>1,142,677,168</b>
<b>Retail Trade</b>							
Building Materials	2,244	2,433	950,342,960	885,626,870	7.3	9,106,364	578,186,057
General Merchandise	1,959	2,163	2,332,846,811	2,294,021,513	1.7	18,300,004	1,652,600,677
Food Stores	5,569	5,663	2,159,577,906	2,181,155,237	-1.0	7,156,319	662,526,772
Automotive	4,385	4,937	3,190,768,399	3,182,668,360	0.3	4,111,591	355,885,218
Clothing	5,665	6,581	751,066,579	732,926,046	2.5	8,420,137	658,073,644
Home Furnishings	7,256	8,240	1,618,551,274	1,762,608,579	-8.2	16,071,900	917,615,813
Restaurants	11,246	11,874	1,403,882,089	1,375,668,960	2.1	12,778,503	1,161,341,278
Drug Stores	930	1,040	504,894,933	476,624,129	5.9	2,834,563	194,414,575
Liquor Stores	776	795	149,509,942	115,205,445	29.8	210,731	98,021,226
Miscellaneous Retail	29,600	34,379	4,275,712,741	3,514,114,324	21.7	21,057,252	1,151,123,668
<b>Total Retail Trade</b>	<b>69,630</b>	<b>78,105</b>	<b>17,337,153,634</b>	<b>16,520,619,463</b>	<b>4.9</b>	<b>100,047,364</b>	<b>7,429,788,928</b>
Financial Services	1,312	1,332	163,653,695	174,675,124	-6.3	17,273,186	47,789,178
Services	36,404	40,249	5,264,125,595	5,755,779,439	-8.5	74,388,999	1,546,664,932
Public Administration	54	58	18,243,488	21,547,952	-15.3	206,171	12,219,507
Nonclassifiable	64	69	46,143,512	84,278,073	-45.2	71,276	3,139,657
Other	3,927	4,011	937,255	25,246,055	-96.3	169,795,349	169,891,854
<b>Total</b>	<b>142,348</b>	<b>158,533</b>	<b>\$65,018,375,675</b>	<b>\$67,192,207,419</b>	<b>-3.2%</b>	<b>\$1,160,786,423</b>	<b>\$12,516,732,763</b>
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# NOTICE

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

First Quarter	-	September 6
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