

First Quarter 2000 State Sales and Use Tax Analysis Report



**Carole Keeton Rylander
Comptroller of Public Accounts**

**Research and Policy Development
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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

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

MSA Definitions

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

Historical State Sales Tax Rates for the State of Texas

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

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County	Reporting Outlets		Gross Sales		Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 1st Qtr	1999 1st Qtr	2000 1st Qtr	1999 1st Qtr				
Anderson	858	893	\$ 769,048,072	\$ 1,099,597,657	-30.1%	\$ 855,654	\$ 59,026,935	
Andrews	376	410	48,117,370	37,696,425	27.6	174,146	16,254,461	
Angelina	1,666	1,705	655,377,855	507,255,089	29.2	31,181,069	171,372,522	
Aransas	548	563	64,399,696	64,301,827	0.2	776,856	29,507,399	
Archer	183	191	18,967,714	17,798,044	6.6	38,001	4,527,018	
Armstrong	27	32	1,651,633	1,610,236	2.6	17,519	464,180	
Atascosa	613	607	99,296,183	82,161,082	20.9	203,633	41,093,819	
Austin	665	675	127,120,176	112,589,209	12.9	1,102,176	29,915,847	
Bailey	158	169	20,019,786	16,875,712	18.6	48,649	6,046,492	
Bandera	366	400	30,276,853	22,408,148	35.1	140,879	11,568,341	
Bastrop	968	995	171,175,100	138,369,770	23.7	923,330	53,294,256	
Baylor	114	115	14,051,995	11,525,393	21.9	51,665	4,389,823	
Bee	495	514	95,971,668	76,641,445	25.2	852,497	40,438,097	
Bell	4,145	4,099	1,808,993,786	1,739,723,304	4.0	6,292,119	369,503,977	
Bexar	26,271	27,011	10,300,255,419	10,512,560,599	-2.0	279,878,496	3,310,326,724	
Blanco	255	264	58,557,869	61,908,607	-5.4	56,597	10,688,676	
Borden	25	19	1,185,149	825,620	43.5	45	364,900	
Bosque	368	369	43,275,367	40,646,482	6.5	360,267	10,398,237	
Bowie	1,930	1,995	619,376,508	566,497,062	9.3	2,881,037	162,567,877	
Brazoria	4,360	4,425	1,038,096,268	1,036,511,144	0.2	6,608,837	298,933,633	
Brazos	2,776	2,848	715,463,273	643,034,946	11.3	5,424,209	307,789,289	
Brewster	344	343	27,408,234	25,686,061	6.7	611,711	13,717,265	
Briscoe	49	45	2,514,876	2,271,992	10.7	16,687	623,195	
Brooks	138	142	14,719,317	13,231,658	11.2	118,867	8,145,017	
Brown	858	918	158,681,076	168,439,146	-5.8	1,979,279	55,717,344	
Burleson	339	322	48,931,459	41,597,863	17.6	97,624	13,016,324	
Burnet	972	970	155,708,794	130,725,525	19.1	1,436,695	64,268,084	
Caldwell	542	579	61,964,285	52,374,184	18.3	145,794	23,960,111	
Calhoun	454	467	209,019,878	129,473,344	61.4	3,473,668	26,463,259	
Callahan	250	273	14,880,401	12,657,911	17.6	172,075	5,728,339	
Cameron	5,741	5,663	1,075,451,211	986,413,984	9.0	8,070,369	466,820,147	
Camp	204	214	27,689,983	28,498,301	-2.8	6,308,179	15,392,904	
Carson	122	118	9,073,722	8,610,841	5.4	12,481	2,637,522	
Cass	521	552	75,586,354	81,396,756	-7.1	261,303	23,223,445	
Castro	156	152	19,470,684	20,201,995	-3.6	54,144	4,598,193	
Chambers	457	442	92,140,598	113,249,668	-18.6	244,110	20,948,766	
Cherokee	825	841	157,869,330	155,392,891	1.6	532,135	40,478,573	
Childress	145	148	22,999,376	20,116,492	14.3	49,594	8,998,968	
Clay	168	178	21,846,110	20,320,088	7.5	90,381	4,205,591	
Cochran	61	58	5,474,639	5,348,737	2.4	49,237	1,453,708	
Coke	80	85	10,634,933	8,109,711	31.1	23,329	1,287,265	
Coleman	208	218	18,393,351	17,683,331	4.0	323,798	6,780,800	
Collin	8,506	8,293	2,890,238,527	2,591,992,594	11.5	142,908,444	1,249,954,289	
Collingsworth	62	66	4,813,485	4,470,417	7.7	23,200	1,562,084	
Colorado	569	586	126,825,463	116,846,650	8.5	439,539	25,474,913	
Comal	2,122	2,126	914,160,938	1,084,737,736	-15.7	3,078,106	139,507,286	
Comanche	286	301	41,140,354	41,345,911	-0.5	292,997	12,438,309	
Concho	59	55	3,956,621	4,329,186	-8.6	18,072	1,616,690	
Cooke	943	968	184,819,811	171,422,510	7.8	699,561	59,557,939	
Coryell	714	734	102,512,467	99,377,295	3.2	596,420	47,227,136	
Cottle	41	42	3,827,623	3,391,820	12.8	20,034	929,654	
Crane	102	113	12,092,957	9,872,805	22.5	88,700	3,507,234	

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County	Reporting Outlets		Gross Sales		Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 1st Qtr	1999 1st Qtr	2000 1st Qtr	1999 1st Qtr				
Crockett	121	127	\$ 9,426,116	\$ 9,845,966	-4.3%	\$ 182,709	\$ 4,137,202	
Crosby	98	115	20,654,357	20,593,953	0.3	236,574	2,312,110	
Culberson	88	98	17,250,460	14,347,831	20.2	100,208	3,952,345	
Dallam	228	240	40,473,868	37,898,307	6.8	345,906	12,869,273	
Dallas	54,895	56,572	33,454,227,211	30,416,693,494	10.0	788,795,747	9,864,517,816	
Dawson	291	318	43,335,251	37,067,807	16.9	105,923	14,225,382	
Deaf Smith	377	385	80,967,584	131,162,650	-38.3	277,958	17,074,341	
Delta	87	94	3,809,446	3,708,050	2.7	1,608	1,637,669	
Denton	7,058	7,030	2,222,474,341	2,106,723,780	5.5	12,364,182	772,577,432	
De Witt	430	425	64,299,465	54,662,956	17.6	194,562	16,733,404	
Dickens	50	56	5,139,966	10,412,702	-50.6	9,571	2,242,511	
Dimmit	166	179	17,607,245	17,423,655	1.1	56,044	8,779,248	
Donley	87	83	5,193,660	4,580,893	13.4	72,948	2,348,329	
Duval	199	220	22,139,938	20,513,416	7.9	13,789	6,980,137	
Eastland	494	490	104,335,053	84,951,758	22.8	1,089,078	18,206,556	
Ector	3,767	3,891	718,716,562	626,545,568	14.7	3,880,741	253,796,910	
Edwards	40	43	3,037,861	2,665,339	14.0	69,664	1,334,241	
Ellis	2,043	2,156	738,567,043	658,446,527	12.2	6,384,786	145,606,083	
El Paso	10,598	10,471	3,553,256,721	3,287,407,751	8.1	39,635,888	987,496,084	
Erath	665	724	129,101,085	123,086,258	4.9	455,608	47,242,377	
Falls	281	309	28,291,840	28,834,765	-1.9	53,282	11,113,139	
Fannin	532	572	129,143,143	127,557,986	1.2	297,555	21,148,009	
Fayette	725	729	121,150,188	113,122,232	7.1	461,907	30,789,992	
Fisher	72	73	7,636,008	6,743,478	13.2	24,251	1,635,682	
Floyd	137	148	21,835,622	19,021,055	14.8	75,551	4,377,328	
Foard	30	33	1,578,466	1,512,528	4.4	656	415,206	
Fort Bend	5,806	5,662	2,068,134,136	1,764,166,743	17.2	59,133,606	584,458,364	
Franklin	196	186	16,987,313	14,611,401	16.3	39,912	6,450,278	
Freestone	364	385	58,962,500	45,678,385	29.1	152,453	13,865,596	
Frio	229	269	33,227,701	31,656,560	5.0	99,168	16,491,569	
Gaines	274	283	47,496,765	43,666,936	8.8	203,700	11,358,976	
Galveston	4,902	5,050	3,985,963,129	2,035,480,659	95.8	13,721,306	349,753,315	
Garza	220	228	11,465,191	9,600,043	19.4	143,329	6,811,665	
Gillespie	852	867	97,325,053	84,477,209	15.2	367,699	39,175,529	
Glasscock	16	13	1,445,730	979,119	47.7	660	282,002	
Goliad	110	108	9,058,200	9,021,858	0.4	5,577	3,136,944	
Gonzales	366	369	102,510,346	91,463,174	12.1	393,054	17,900,533	
Gray	603	642	102,200,831	84,220,629	21.3	1,260,526	56,128,843	
Grayson	2,806	2,864	547,313,349	491,616,210	11.3	4,422,206	188,574,225	
Gregg	3,611	3,674	1,127,057,989	1,015,928,096	10.9	8,565,847	343,391,586	
Grimes	437	429	114,701,978	115,370,012	-0.6	3,691,405	21,453,437	
Guadalupe	1,468	1,477	363,613,715	360,494,872	0.9	7,291,802	108,696,298	
Hale	756	768	577,600,042	856,082,592	-32.5	867,785	41,438,883	
Hall	89	90	5,683,371	5,199,241	9.3	31,326	2,141,171	
Hamilton	232	243	27,326,758	21,581,469	26.6	129,228	7,694,387	
Hansford	139	149	56,839,041	29,428,265	93.1	167,198	4,322,756	
Hardeman	108	118	8,470,047	7,699,613	10.0	6,733	3,031,931	
Hardin	875	883	185,885,165	151,754,186	22.5	705,852	44,508,765	
Harris	78,110	79,552	33,695,914,747	30,589,964,154	10.2	1,014,313,143	9,528,079,179	
Harrison	1,123	1,182	341,636,389	304,836,209	12.1	5,407,381	73,641,036	
Hartley	40	34	5,755,637	5,208,958	10.5	3,820	1,744,292	
Haskell	139	146	16,549,715	14,678,169	12.8	65,724	4,582,539	

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 1st Qtr	1999 1st Qtr	2000 1st Qtr	1999 1st Qtr			
Hays	2,260	2,289	\$ 450,941,555	\$ 400,660,409	12.5%	\$ 5,231,396	\$ 200,348,955
Hemphill	122	134	10,195,602	9,973,725	2.2	36,522	3,638,198
Henderson	1,417	1,469	202,881,744	169,123,719	20.0	7,661,628	98,761,232
Hidalgo	7,612	7,748	1,811,983,019	1,676,272,018	8.1	14,107,158	745,198,879
Hill	789	782	125,523,645	105,335,553	19.2	517,164	47,279,874
Hockley	499	524	72,988,809	67,567,844	8.0	158,826	25,496,333
Hood	893	911	110,027,985	105,556,478	4.2	425,355	50,386,318
Hopkins	738	772	223,986,920	263,495,944	-15.0	897,217	48,358,595
Houston	359	367	89,811,957	86,547,827	3.8	5,027,880	23,189,621
Howard	708	770	150,046,200	170,769,263	-12.1	823,304	42,688,019
Hudspeth	47	49	4,439,920	2,699,935	64.4	584	985,427
Hunt	1,410	1,457	448,975,932	452,656,044	-0.8	1,126,993	89,481,712
Hutchinson	520	566	147,378,578	131,696,127	11.9	3,191,509	32,678,838
Irion	49	48	1,622,884	1,467,640	10.6	9,080	706,400
Jack	200	198	15,594,039	12,042,802	29.5	43,879	6,412,522
Jackson	311	300	143,682,606	120,151,518	19.6	1,954,755	18,786,216
Jasper	748	766	193,563,078	263,513,457	-26.5	416,816	46,493,159
Jeff Davis	80	70	2,848,699	3,309,331	-13.9	5,952	1,244,845
Jefferson	5,309	5,351	2,709,817,071	2,082,936,891	30.1	19,461,994	543,242,195
Jim Hogg	103	107	9,391,144	10,148,728	-7.5	7,100	4,056,319
Jim Wells	860	912	128,808,913	118,387,355	8.8	539,536	60,364,090
Johnson	2,117	2,111	465,990,558	400,024,516	16.5	3,363,216	147,153,777
Jones	304	307	70,694,050	54,679,863	29.3	299,062	19,403,674
Karnes	234	244	28,073,931	25,597,590	9.7	47,533	9,445,538
Kaufman	1,629	1,644	297,949,793	288,272,531	3.4	1,767,279	95,803,079
Kendall	815	818	165,679,555	136,132,592	21.7	483,983	36,037,031
Kenedy	4	5	29,477	32,587	-9.5	0	25,520
Kent	21	25	3,511,950	2,745,119	27.9	0	259,674
Kerr	1,105	1,146	208,164,221	169,767,605	22.6	2,002,620	90,117,574
Kimble	135	134	23,066,679	18,641,556	23.7	30,309	5,658,223
King	6	9	356,054	258,823	37.6	0	112,494
Kinney	57	62	5,426,928	5,301,836	2.4	44,747	1,664,937
Kleberg	548	560	79,594,952	74,216,286	7.2	589,824	39,872,376
Knox	106	111	11,620,154	8,922,648	30.2	66,819	4,650,683
Lamar	1,099	1,121	218,555,783	202,945,483	7.7	1,609,604	79,551,629
Lamb	282	281	52,057,149	38,047,922	36.8	413,239	8,008,247
Lampasas	359	351	50,318,275	35,617,930	41.3	278,552	13,851,604
La Salle	111	108	10,162,582	9,271,462	9.6	46,926	3,625,051
Lavaca	476	486	102,203,652	95,646,678	6.9	999,698	19,304,136
Lee	386	413	83,289,992	71,195,769	17.0	314,969	19,959,760
Leon	362	393	99,168,263	85,163,253	16.4	6,289,825	17,900,929
Liberty	1,144	1,198	445,055,432	396,364,121	12.3	754,379	66,785,727
Limestone	460	483	69,129,402	56,207,279	23.0	429,295	23,297,317
Lipscomb	77	80	4,030,197	4,004,846	0.6	8,583	1,019,387
Live Oak	227	244	29,311,187	25,917,999	13.1	38,582	8,181,958
Llano	455	473	55,352,528	43,883,538	26.1	98,937	14,577,513
Loving	*	*	*	*	*	*	*
Lubbock	5,910	6,063	1,872,790,512	1,860,938,423	0.6	7,758,574	528,354,546
Lynn	90	99	14,545,813	13,766,679	5.7	34,660	3,205,183
Madison	206	196	30,828,941	22,067,767	39.7	72,168	9,048,973
Marion	253	248	42,395,744	32,717,547	29.6	33,360	6,913,329
Martin	101	102	26,369,386	25,155,485	4.8	11,624	3,618,859

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	2000	1st Qtr	1999	1st Qtr				
Mason	126	132	\$ 7,805,189	\$ 7,852,328	-0.6%	\$ 16,415	\$ 2,388,498	
Matagorda	689	723	113,976,271	115,177,073	-1.0	170,695	40,977,961	
Maverick	712	715	105,277,551	99,107,094	6.2	308,573	51,881,288	
McCulloch	200	205	35,530,722	25,459,180	39.6	51,715	9,878,701	
McLennan	4,827	4,824	1,595,863,462	1,412,369,373	13.0	8,822,568	412,498,305	
McMullen	21	21	1,181,394	1,171,383	0.9	986	302,593	
Medina	628	692	106,790,846	97,089,043	10.0	463,202	24,160,982	
Menard	67	64	4,927,714	5,393,879	-8.6	498	1,672,755	
Midland	3,769	3,911	1,130,366,411	904,207,177	25.0	33,216,185	340,130,169	
Milam	453	468	62,724,334	55,455,403	13.1	186,572	17,952,941	
Mills	124	123	12,588,742	10,754,737	17.1	4,599	3,628,063	
Mitchell	181	184	13,997,095	13,159,318	6.4	3,201	5,955,341	
Montague	495	520	48,477,948	48,253,074	0.5	114,885	16,599,045	
Montgomery	5,695	5,627	1,806,452,135	1,486,253,576	21.5	44,825,489	589,519,784	
Moore	392	400	61,895,956	65,290,358	-5.2	554,182	21,194,506	
Morris	225	244	505,892,984	116,728,295	333.4	5,626,058	15,802,102	
Motley	36	41	3,155,508	4,621,929	-31.7	8,348	848,761	
Nacogdoches	1,242	1,260	300,779,577	244,443,590	23.0	2,350,248	87,065,386	
Navarro	956	962	221,450,715	255,334,050	-13.3	1,206,578	55,880,915	
Newton	169	164	26,396,045	22,759,540	16.0	27,349	4,507,395	
Nolan	407	419	56,265,531	55,283,084	1.8	677,543	21,902,646	
Nueces	7,414	7,587	2,014,731,515	1,867,410,999	7.9	27,512,957	742,934,927	
Ochiltree	286	300	36,451,237	35,153,353	3.7	383,895	14,135,766	
Oldham	42	47	4,249,680	3,980,111	6.8	166,481	1,187,180	
Orange	1,550	1,533	322,294,882	277,034,015	16.3	2,811,188	97,033,133	
Palo Pinto	644	651	190,335,555	163,716,473	16.3	935,426	54,739,642	
Panola	442	443	83,280,482	65,648,850	26.9	366,931	19,935,226	
Parker	1,598	1,586	372,899,855	416,971,696	-10.6	1,779,148	97,403,516	
Parmer	142	143	34,404,295	28,575,977	20.4	340,044	3,762,067	
Pecos	398	428	50,489,644	45,133,593	11.9	236,428	17,751,369	
Polk	798	816	127,230,408	119,848,405	6.2	387,341	47,320,137	
Potter	3,271	3,426	1,099,786,994	1,027,195,295	7.1	7,488,260	400,483,848	
Presidio	161	156	10,519,540	9,517,672	10.5	42,533	4,236,359	
Rains	179	179	17,936,044	14,137,351	26.9	12,249	7,702,458	
Randall	1,442	1,498	272,087,985	366,940,189	-25.8	1,969,421	89,797,839	
Reagan	102	112	13,687,228	10,379,535	31.9	8,856	6,057,858	
Real	78	86	2,761,515	2,517,652	9.7	1,823	1,300,145	
Red River	224	231	45,105,976	47,996,988	-6.0	135,072	6,991,531	
Reeves	280	302	32,877,423	27,071,754	21.4	230,583	12,566,715	
Refugio	166	182	20,983,074	19,535,107	7.4	99,668	7,206,976	
Roberts	20	19	653,821	465,913	40.3	0	230,250	
Robertson	271	270	50,248,786	29,777,895	68.7	1,625,501	9,469,834	
Rockwall	1,016	1,025	197,322,757	169,369,576	16.5	929,700	94,173,578	
Runnels	269	280	45,058,150	40,090,191	12.4	185,670	11,013,680	
Rusk	781	810	133,283,455	128,192,342	4.0	716,870	41,328,639	
Sabine	217	246	51,142,120	53,945,283	-5.2	72,960	8,074,922	
San Augustine	147	143	25,659,630	23,144,759	10.9	30,613	5,463,989	
San Jacinto	254	273	15,621,719	13,648,555	14.5	8,605	6,273,555	
San Patricio	1,024	1,064	260,127,463	221,929,195	17.2	1,071,490	56,657,832	
San Saba	152	157	9,702,023	9,028,265	7.5	15,287	3,454,023	
Schleicher	68	72	7,505,503	7,416,848	1.2	23,667	1,955,550	
Scurry	396	423	62,239,593	51,041,920	21.9	16,684,139	41,249,420	

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County	Reporting Outlets		Gross Sales		Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 1st Qtr	1999 1st Qtr	2000 1st Qtr	1999 1st Qtr				
Shackelford	101	112	\$ 4,807,234	\$ 3,707,189	29.7%	\$ 13,455	\$ 2,399,806	
Shelby	491	488	77,223,086	68,830,506	12.2	476,301	24,568,217	
Sherman	64	62	4,402,268	3,696,366	19.1	55,978	1,321,537	
Smith	4,523	4,634	1,036,868,751	966,225,850	7.3	12,583,160	412,498,399	
Somervell	191	188	31,073,570	17,325,214	79.4	70,067	6,675,168	
Starr	550	547	73,105,261	68,115,476	7.3	144,522	34,399,821	
Stephens	299	305	25,065,144	35,726,759	-29.8	217,245	12,017,225	
Sterling	41	45	2,494,723	1,855,433	34.5	6,707	1,014,720	
Stonewall	66	69	3,436,457	3,433,706	0.1	2,811	1,717,024	
Sutton	156	167	16,662,777	14,342,223	16.2	195,024	6,941,177	
Swisher	138	156	17,074,326	16,776,046	1.8	36,520	4,572,571	
Tarrant	29,486	30,362	11,669,375,993	11,497,594,660	1.5	202,438,790	3,783,238,024	
Taylor	2,932	3,032	768,483,273	799,178,778	-3.8	5,827,249	268,472,853	
Terrell	33	32	930,337	823,371	13.0	69	517,126	
Terry	242	253	46,638,917	43,381,820	7.5	225,744	9,699,355	
Throckmorton	44	47	2,070,765	1,926,830	7.5	11,607	875,966	
Titus	641	636	325,797,183	298,964,333	9.0	632,007	45,913,758	
Tom Green	2,650	2,750	542,663,980	476,390,423	13.9	2,993,496	184,319,142	
Travis	20,007	20,376	7,975,738,442	6,502,646,304	22.7	129,097,281	2,652,491,077	
Trinity	256	283	21,584,809	22,964,615	-6.0	27,507	8,838,010	
Tyler	299	315	32,395,125	36,092,272	-10.2	100,732	11,883,135	
Upshur	541	579	78,645,620	70,883,062	11.0	189,981	23,776,141	
Upton	108	121	19,434,519	8,981,476	116.4	32,301	2,014,116	
Uvalde	541	546	115,248,873	92,808,875	24.2	259,107	34,653,317	
Val Verde	742	777	114,146,834	104,986,241	8.7	460,371	49,565,887	
Van Zandt	1,149	1,171	96,354,203	76,925,593	25.3	790,437	35,887,808	
Victoria	1,856	1,910	499,493,965	476,219,530	4.9	3,354,360	194,597,793	
Walker	887	870	219,656,411	181,109,721	21.3	8,330,869	70,357,931	
Waller	571	572	186,019,130	159,905,988	16.3	676,419	26,266,788	
Ward	297	324	26,833,535	26,696,766	0.5	147,232	12,445,752	
Washington	816	822	240,725,435	218,479,292	10.2	1,768,336	54,021,873	
Webb	3,362	3,424	827,543,881	761,921,518	8.6	4,630,574	304,363,202	
Wharton	993	1,030	220,906,796	182,863,384	20.8	680,647	52,066,150	
Wheeler	152	168	15,129,271	12,848,648	17.7	20,542	3,692,723	
Wichita	2,840	2,939	611,986,532	601,216,889	1.8	5,640,432	224,278,064	
Wilbarger	306	331	76,787,601	70,753,912	8.5	284,589	14,619,453	
Willacy	205	218	29,837,447	24,919,885	19.7	258,321	10,352,185	
Williamson	4,396	4,415	1,691,261,570	1,143,052,226	48.0	12,468,459	610,671,742	
Wilson	463	465	45,282,864	40,625,687	11.5	240,433	15,059,370	
Winkler	200	215	44,964,357	26,845,208	67.5	86,490	9,969,408	
Wise	847	869	201,422,424	169,150,488	19.1	858,205	55,822,826	
Wood	951	974	100,078,557	93,364,915	7.2	817,553	38,866,837	
Yoakum	206	218	33,351,927	35,554,603	-6.2	120,335	7,135,716	
Young	613	659	83,332,773	68,618,333	21.4	383,322	25,468,357	
Zapata	201	198	25,274,320	20,811,052	21.4	53,002	9,478,863	
Zavala	118	137	26,074,377	29,393,287	-11.3	72,586	3,599,380	
In-State Total	436,567	445,669	\$160,148,699,657	\$145,490,258,693	10.1%	\$3,138,704,241	\$47,388,632,778	

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State or Country	Reporting Outlets		Gross Sales		Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000	1st Qtr 1999 1st Qtr	2000	1st Qtr				
Alabama	306	279	\$ 171,620,919	\$ 72,544,601	136.6%	\$ 1,754,270	\$ 36,099,752	
Alaska	*	*	*	*	*	*	*	
Arizona	343	333	211,259,639	224,264,803	-5.8	2,318,259	53,608,794	
Arkansas	473	516	263,072,769	225,362,973	16.7	2,085,944	43,835,589	
California	2,677	2,703	5,452,209,846	3,996,224,160	36.4	60,985,101	572,249,165	
Colorado	638	649	927,390,971	485,897,822	90.9	15,090,724	198,955,456	
Connecticut	328	355	764,553,833	873,092,907	-12.4	55,162,501	202,259,983	
Delaware	47	52	289,831,241	334,330,052	-13.3	38,885,854	40,697,100	
Florida	807	864	894,042,015	520,675,774	71.7	5,699,046	217,487,970	
Georgia	943	940	864,361,524	818,065,199	5.7	4,296,159	357,319,867	
Hawaii	7	4	2,898,839	1,737,663	66.8	0	1,621,772	
Idaho	53	42	240,811,414	193,770,014	24.3	290,713	13,806,052	
Illinois	1,233	1,206	1,355,435,338	1,413,230,494	-4.1	19,634,380	331,421,191	
Indiana	277	280	330,090,315	229,777,541	43.7	7,389,366	62,674,329	
Iowa	202	228	180,748,185	125,928,351	43.5	1,593,641	27,651,871	
Kansas	443	438	572,334,639	228,046,743	151.0	19,700,553	240,578,101	
Kentucky	201	204	156,219,099	114,428,068	36.5	1,669,857	19,623,925	
Louisiana	1,042	1,089	275,508,085	255,508,722	7.8	14,480,195	67,173,443	
Maine	25	24	8,651,563	5,753,409	50.4	0	3,994,921	
Maryland	256	281	117,467,311	74,719,368	57.2	5,347,845	30,003,867	
Massachusetts	712	741	532,729,201	485,220,809	9.8	24,226,893	124,811,478	
Michigan	429	448	380,485,514	310,984,054	22.3	50,234,670	146,305,515	
Minnesota	653	701	485,099,940	764,674,644	-36.6	11,068,320	144,147,688	
Mississippi	131	144	75,917,326	406,928,332	-81.3	1,841,582	7,404,226	
Missouri	621	653	433,557,297	498,106,587	-13.0	52,015,683	245,224,275	
Montana	21	19	11,031,657	9,788,765	12.7	0	283,156	
Nebraska	190	195	262,989,243	217,227,828	21.1	5,826,569	39,144,100	
Nevada	30	32	9,180,996	11,920,379	-23.0	45,196	3,006,173	
New Hampshire	87	81	71,132,110	46,040,748	54.5	329,455	6,069,231	
New Jersey	884	888	4,592,078,103	3,371,449,223	36.2	49,106,916	866,125,348	
New Mexico	483	530	92,468,003	86,281,439	7.2	273,683	14,720,908	
New York	998	1,012	1,185,539,345	902,142,202	31.4	5,600,175	342,689,249	
North Carolina	468	470	815,824,084	480,719,339	69.7	4,840,664	91,456,958	
North Dakota	24	25	5,001,908	3,798,323	31.7	13,382	1,373,426	
Ohio	859	911	1,087,786,373	886,051,845	22.8	53,030,284	247,595,207	
Oklahoma	1,056	1,099	2,871,011,617	1,341,294,236	114.0	123,147,222	203,695,842	
Oregon	242	223	239,934,151	110,349,330	117.4	287,587	27,921,310	
Pennsylvania	716	739	1,722,575,633	1,236,374,256	39.3	63,954,822	211,980,943	
Rhode Island	57	65	85,682,387	67,915,293	26.2	39,392	31,154,009	
South Carolina	157	170	92,575,132	129,402,390	-28.5	3,613,879	20,647,127	
South Dakota	34	32	37,644,341	66,912,555	-43.7	3,202,580	11,770,665	
Tennessee	480	486	682,404,072	399,734,253	70.7	21,459,753	246,453,590	
Utah	201	212	109,815,461	61,562,743	78.4	454,037	57,427,985	
Vermont	20	18	8,591,854	4,855,790	76.9	23,009	3,207,428	
Virginia	358	369	488,139,962	485,892,707	0.5	18,852,797	130,251,988	
Washington	346	334	289,778,755	240,643,095	20.4	6,565,319	42,366,396	
Washington, DC	96	96	349,096,330	319,512,344	9.3	188,823,132	537,871,653	
West Virginia	21	21	10,219,345	20,637,559	-50.5	0	5,500,411	
Wisconsin	445	432	376,681,042	323,557,419	16.4	6,164,930	46,412,864	
Wyoming	13	20	1,498,159	718,637	108.5	0	286,718	
Canada	22	16	21,486,007	4,115,067	422.1	0	3,770,041	
Mexico	*	*	*	*	*	*	*	

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 1st Qtr	1999 1st Qtr	2000 1st Qtr	1999 1st Qtr			
Other	219 -----	194 -----	\$ 307,671,204 -----	\$ 384,095,251 -----	-19.9%	\$ 13,774,545 -----	\$ 58,260,081 -----
Out-of-State Total	21,376 =====	21,864 =====	\$ 30,814,240,594 =====	\$ 23,872,270,315 =====	29.1%	\$ 965,200,884 =====	\$ 6,440,413,376 =====
 Total	 457,943	 467,533	 \$190,962,940,251	 \$169,362,529,008	 12.8%	 \$4,103,905,125	 \$53,829,046,154

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

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 1st Qtr	1999 1st Qtr	2000 1st Qtr	1999 1st Qtr			
Anderson	481	511	\$ 726,782,640	\$ 1,061,930,291	-31.6%	\$ 667,279	\$ 42,594,226
Andrews	157	185	18,081,306	15,605,260	15.9	24,663	7,407,310
Angelina	808	841	205,255,357	167,363,019	22.6	505,057	94,382,701
Aransas	314	309	51,465,172	47,483,813	8.4	115,892	25,313,586
Archer	88	91	7,891,494	8,229,019	-4.1	25,049	3,431,359
Armstrong	18	21	1,257,629	1,109,078	13.4	6,990	422,981
Atascosa	320	310	62,610,486	56,887,588	10.1	147,050	26,743,650
Austin	351	357	50,075,038	51,592,666	-2.9	367,528	21,288,021
Bailey	81	89	12,979,536	10,754,166	20.7	18,710	3,959,886
Bandera	184	213	23,166,026	16,247,600	42.6	70,212	7,996,413
Bastrop	508	530	123,449,790	104,523,088	18.1	616,723	41,525,354
Baylor	74	69	7,897,577	7,447,875	6.0	42,114	2,421,598
Bee	255	260	39,554,503	34,806,597	13.6	71,200	21,605,850
Bell	2,260	2,235	823,236,553	849,349,309	-3.1	1,868,778	254,848,719
Bexar	13,239	13,667	4,006,008,641	3,592,619,027	11.5	38,649,017	1,969,681,030
Blanco	144	144	8,843,754	8,450,723	4.7	2,728	4,268,555
Borden	8	7	583,421	316,772	84.2	45	253,452
Bosque	201	203	16,203,259	14,206,006	14.1	20,752	7,664,313
Bowie	1,044	1,090	235,436,786	212,972,975	10.5	1,015,048	119,160,300
Brazoria	2,200	2,254	443,547,864	405,261,718	9.4	1,813,524	216,811,488
Brazos	1,465	1,481	396,060,955	356,471,937	11.1	1,658,423	219,294,518
Brewster	205	199	19,258,673	18,442,411	4.4	71,566	10,363,003
Briscoe	27	28	1,040,242	1,072,793	-3.0	15,571	483,149
Brooks	97	99	12,928,993	11,765,830	9.9	116,174	7,395,333
Brown	455	479	82,402,110	76,733,535	7.4	1,028,014	44,115,375
Burleson	196	183	22,407,215	19,834,550	13.0	34,474	9,483,990
Burnet	492	485	103,399,706	84,011,626	23.1	966,278	46,646,219
Caldwell	290	300	47,190,062	39,854,225	18.4	120,060	18,654,906
Calhoun	235	242	33,294,635	29,779,995	11.8	123,181	16,839,970
Callahan	132	144	8,263,340	8,627,774	-4.2	40,155	3,988,920
Cameron	3,401	3,328	630,085,961	557,641,715	13.0	4,215,059	341,459,393
Camp	139	139	19,013,685	17,770,766	7.0	82,711	8,483,788
Carson	63	61	4,818,680	4,008,992	20.2	4,226	1,740,836
Cass	322	342	38,874,116	45,759,617	-15.0	118,645	18,660,325
Castro	87	82	10,349,468	8,412,183	23.0	13,307	3,607,562
Chambers	249	237	37,166,967	53,719,033	-30.8	85,671	15,307,960
Cherokee	470	480	79,702,804	74,939,216	6.4	247,874	30,535,040
Childress	90	98	15,732,033	14,660,441	7.3	41,675	7,050,308
Clay	91	96	15,866,699	13,997,474	13.4	40,618	2,983,897
Cochran	40	39	4,370,635	4,523,289	-3.4	42,612	1,187,754
Coke	49	55	7,366,320	5,108,965	44.2	334	1,014,390
Coleman	119	126	11,864,905	11,480,234	3.4	301,245	5,119,410
Collin	3,958	3,790	1,411,660,079	1,255,509,189	12.4	14,163,828	754,236,502
Collingsworth	32	32	2,547,248	2,353,581	8.2	21,742	1,079,546
Colorado	304	311	50,571,011	44,172,938	14.5	113,663	16,012,902
Comal	969	1,004	667,970,657	871,056,602	-23.3	1,225,213	94,252,756
Comanche	171	183	25,440,243	24,935,903	2.0	50,369	7,841,045
Concho	37	35	3,209,258	3,662,076	-12.4	787	1,146,878
Cooke	509	528	99,659,954	85,172,461	17.0	240,912	42,748,901
Coryell	407	410	75,313,395	66,846,257	12.7	398,758	35,498,547
Cottle	28	29	3,546,471	3,019,372	17.5	8,356	688,731
Crane	47	60	4,243,090	3,909,557	8.5	11,411	1,748,471

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	2000 1st Qtr	1999 1st Qtr	2000 1st Qtr	1999 1st Qtr				
Crockett	70	71	\$ 5,746,956	\$ 5,782,557	-0.6%	\$ 29,267	\$ 3,057,854	
Crosby	63	74	17,497,961	16,373,217	6.9	30,932	1,793,245	
Culberson	58	66	15,487,667	12,485,753	24.0	100,099	3,668,568	
Dallam	116	127	17,375,002	13,672,125	27.1	77,222	6,873,436	
Dallas	24,579	25,241	9,862,692,913	9,004,984,921	9.5	83,897,291	3,895,436,673	
Dawson	148	170	22,841,688	18,871,793	21.0	36,922	9,430,542	
Deaf Smith	198	209	30,398,642	28,428,832	6.9	95,739	10,469,446	
Delta	52	57	3,021,874	2,720,158	11.1	1,513	1,202,730	
Denton	3,341	3,288	1,018,162,928	978,071,717	4.1	4,017,459	529,172,681	
De Witt	240	233	31,400,006	27,447,719	14.4	48,183	11,969,134	
Dickens	34	35	2,049,932	1,928,055	6.3	8,695	1,084,011	
Dimmit	94	107	12,201,001	11,653,552	4.7	48,841	7,139,202	
Donley	58	53	3,763,725	3,395,619	10.8	11,277	1,781,915	
Duval	126	142	9,615,737	8,048,139	19.5	13,657	4,518,203	
Eastland	271	261	36,196,096	27,448,097	31.9	144,919	13,061,552	
Ector	1,688	1,766	325,612,610	278,871,388	16.8	1,019,690	154,236,159	
Edwards	21	21	2,084,636	1,825,590	14.2	165	525,955	
Ellis	916	969	196,276,121	170,526,632	15.1	723,401	91,714,606	
El Paso	5,845	5,728	1,458,984,791	1,275,913,567	14.3	9,070,440	681,039,327	
Erath	331	375	78,224,805	75,457,005	3.7	189,151	34,988,937	
Falls	184	198	15,969,702	15,998,173	-0.2	39,742	7,802,565	
Fannin	293	314	41,953,578	37,793,579	11.0	131,526	16,447,498	
Fayette	380	398	63,740,339	59,118,182	7.8	72,668	20,262,816	
Fisher	39	39	2,719,101	2,674,219	1.7	1,883	1,111,550	
Floyd	80	89	9,807,289	10,188,814	-3.7	16,908	2,153,346	
Foard	18	17	1,182,689	1,099,166	7.6	522	365,924	
Fort Bend	2,762	2,626	670,266,885	586,094,035	14.4	3,834,503	372,660,699	
Franklin	115	118	13,660,407	11,278,088	21.1	23,809	5,530,635	
Freestone	220	239	41,112,562	29,306,306	40.3	108,951	10,171,976	
Frio	128	151	17,630,737	17,656,448	-0.1	41,948	8,880,131	
Gaines	156	161	24,633,093	24,605,391	0.1	32,233	6,723,834	
Galveston	2,643	2,737	474,354,944	428,157,911	10.8	2,255,319	255,225,730	
Garza	159	161	6,287,433	5,577,882	12.7	8,540	3,498,192	
Gillespie	463	476	59,629,944	53,750,349	10.9	198,722	29,430,146	
Glasscock	6	7	460,342	416,480	10.5	130	180,418	
Goliad	60	62	6,920,630	6,232,848	11.0	3,025	2,595,519	
Gonzales	203	208	32,752,356	28,772,110	13.8	105,728	12,668,635	
Gray	293	313	53,607,920	45,058,469	19.0	112,918	28,986,325	
Grayson	1,481	1,494	281,518,047	254,593,961	10.6	1,289,265	136,874,778	
Gregg	1,867	1,858	431,250,238	385,646,907	11.8	1,710,535	216,984,703	
Grimes	246	233	68,053,129	61,541,774	10.6	2,637,770	16,345,623	
Guadalupe	692	705	127,051,570	120,798,794	5.2	443,404	75,438,659	
Hale	402	420	510,415,084	788,047,185	-35.2	712,055	31,852,791	
Hall	55	59	3,421,203	3,522,210	-2.9	29,400	1,813,546	
Hamilton	126	138	11,311,680	10,304,917	9.8	23,596	4,379,294	
Hansford	64	67	9,124,159	5,995,450	52.2	29,310	2,823,590	
Hardeman	66	68	5,240,009	4,667,731	12.3	4,302	2,423,331	
Hardin	433	443	90,756,589	86,299,403	5.2	205,598	32,143,826	
Harris	37,080	37,631	11,040,700,229	9,480,351,788	16.5	69,357,481	5,108,342,977	
Harrison	543	588	108,899,967	96,003,796	13.4	379,171	43,589,729	
Hartley	16	14	3,447,580	3,049,692	13.0	3,704	953,503	
Haskell	80	87	13,094,587	12,199,715	7.3	47,708	2,819,257	

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	2000	1st Qtr 1999	2000	1st Qtr				
Hays	1,159	1,184	\$ 240,961,233	\$ 204,966,747	17.6%	\$ 3,187,140	\$ 147,538,801	
Hemphill	55	61	4,532,629	4,382,217	3.4	18,558	1,911,728	
Henderson	871	897	131,556,133	117,203,105	12.2	743,571	68,035,892	
Hidalgo	4,519	4,546	1,195,081,181	1,049,700,271	13.8	7,168,981	586,738,707	
Hill	490	497	86,465,618	75,735,622	14.2	376,713	39,196,016	
Hockley	242	249	43,522,831	37,238,490	16.9	119,935	15,897,347	
Hood	473	484	76,608,060	75,340,122	1.7	234,326	38,700,735	
Hopkins	400	405	89,078,560	84,439,326	5.5	170,177	33,600,047	
Houston	204	205	32,716,613	31,832,611	2.8	71,243	13,320,630	
Howard	360	394	66,272,280	62,286,578	6.4	127,826	29,213,510	
Hudspeth	37	38	2,961,715	2,414,138	22.7	583	832,698	
Hunt	819	829	164,419,094	140,480,720	17.0	731,412	70,268,572	
Hutchinson	251	284	37,808,255	35,849,727	5.5	177,846	19,115,525	
Irion	20	21	543,829	501,516	8.4	67	317,431	
Jack	104	95	7,454,117	5,801,627	28.5	11,877	3,627,377	
Jackson	151	148	28,922,728	26,264,047	10.1	163,705	10,490,415	
Jasper	419	434	84,032,442	81,692,716	2.9	204,916	35,957,828	
Jeff Davis	46	41	1,755,965	1,701,180	3.2	5,633	1,089,608	
Jefferson	2,698	2,675	634,791,955	610,922,923	3.9	2,546,880	353,076,388	
Jim Hogg	77	83	7,471,655	6,653,209	12.3	5,203	3,375,172	
Jim Wells	442	466	66,261,213	60,635,757	9.3	121,313	37,723,602	
Johnson	939	913	191,693,806	172,522,273	11.1	1,004,606	104,985,691	
Jones	143	143	43,170,831	37,344,489	15.6	142,140	15,282,861	
Karnes	132	138	16,523,407	14,326,676	15.3	26,468	7,617,451	
Kaufman	887	917	141,822,893	148,662,556	-4.6	366,597	68,274,330	
Kendall	404	395	121,408,647	99,347,464	22.2	149,675	25,125,356	
Kenedy	*	4	*	25,387	*	*	*	
Kent	13	13	3,148,546	2,368,786	32.9	0	165,645	
Kerr	543	567	129,608,770	104,023,940	24.6	492,342	61,915,786	
Kimble	84	82	13,222,893	10,797,842	22.5	8,085	4,974,778	
King	6	9	356,054	258,823	37.6	0	112,494	
Kinney	37	36	1,928,937	2,187,198	-11.8	43,928	984,397	
Kleberg	313	320	58,646,458	55,510,488	5.6	321,407	33,255,461	
Knox	54	60	3,553,467	3,455,908	2.8	17,197	1,493,875	
Lamar	618	623	133,990,955	123,175,846	8.8	511,089	61,584,415	
Lamb	157	155	15,389,892	12,813,664	20.1	171,113	6,208,837	
Lampasas	184	182	28,551,457	21,449,046	33.1	148,995	9,246,408	
La Salle	72	73	8,005,980	6,322,094	26.6	5,353	3,146,756	
Lavaca	250	263	39,382,965	30,265,272	30.1	78,489	13,730,484	
Lee	183	206	38,277,731	34,245,845	11.8	70,838	12,680,543	
Leon	210	235	25,215,070	21,532,109	17.1	13,981	8,476,369	
Liberty	596	615	344,745,601	301,054,583	14.5	296,284	50,307,685	
Limestone	277	297	41,674,766	35,833,574	16.3	121,936	17,611,701	
Lipscomb	35	37	1,676,664	1,630,319	2.8	7,866	694,881	
Live Oak	130	141	22,624,366	19,772,300	14.4	23,351	5,930,515	
Llano	234	242	22,523,942	19,781,420	13.9	33,821	9,975,018	
Loving	*	*	*	*	*	*	*	
Lubbock	2,977	3,082	774,640,455	712,937,991	8.7	2,570,286	361,826,487	
Lynn	51	57	3,212,316	4,381,213	-26.7	2,228	1,084,038	
Madison	111	106	24,718,168	16,616,948	48.8	63,396	7,460,706	
Marion	185	185	15,243,559	12,512,428	21.8	6,877	5,236,011	
Martin	45	45	8,566,289	7,183,971	19.2	3,242	1,364,931	

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	2000	1st Qtr	1999	1st Qtr				
Mason	74	68	\$ 3,819,699	\$ 3,850,326	-0.8%	\$ 1,169	\$ 1,688,688	
Matagorda	378	401	65,329,055	74,920,045	-12.8	115,195	31,879,619	
Maverick	511	505	94,309,216	78,716,467	19.8	248,366	47,608,959	
McCulloch	113	122	19,576,111	16,784,583	16.6	44,406	8,208,360	
McLennan	2,544	2,523	583,381,515	513,188,767	13.7	2,603,146	277,416,909	
McMullen	9	12	605,130	581,069	4.1	0	263,255	
Medina	332	373	73,059,416	59,639,079	22.5	54,477	18,526,397	
Menard	40	39	2,578,304	2,457,288	4.9	498	1,241,200	
Midland	1,738	1,784	349,381,506	302,450,077	15.5	1,285,715	185,138,298	
Milam	258	270	38,848,199	33,341,708	16.5	75,095	13,616,060	
Mills	75	74	9,317,146	7,957,084	17.1	2,658	2,005,199	
Mitchell	109	112	9,509,987	9,378,834	1.4	3,125	4,903,375	
Montague	288	295	33,286,100	31,951,507	4.2	77,019	12,723,973	
Montgomery	2,520	2,487	681,326,812	634,511,444	7.4	2,846,662	381,662,928	
Moore	197	203	28,186,237	27,517,284	2.4	244,686	15,433,348	
Morris	128	127	15,493,549	11,954,857	29.6	112,981	5,968,271	
Motley	23	26	1,303,278	1,156,738	12.7	7,828	529,725	
Nacogdoches	666	666	140,908,607	129,434,533	8.9	1,097,218	67,023,053	
Navarro	512	530	84,228,383	75,202,948	12.0	376,411	41,154,557	
Newton	108	115	22,490,643	20,410,039	10.2	3,074	4,035,627	
Nolan	217	221	34,751,186	31,783,762	9.3	132,696	15,719,869	
Nueces	3,577	3,653	763,352,164	723,602,710	5.5	3,038,172	440,033,727	
Ochiltree	118	128	14,846,660	15,494,333	-4.2	19,127	7,547,576	
Oldham	21	25	2,130,513	1,748,912	21.8	125	731,677	
Orange	797	783	154,517,113	138,732,414	11.4	920,085	75,846,681	
Palo Pinto	349	356	60,762,259	54,977,614	10.5	117,552	27,314,818	
Panola	211	216	31,211,810	28,133,410	10.9	66,451	13,920,609	
Parker	754	739	232,319,479	194,699,575	19.3	628,260	72,586,826	
Parmer	75	77	8,081,126	11,255,459	-28.2	131,930	2,506,319	
Pecos	196	220	26,433,901	23,608,975	12.0	103,790	13,752,548	
Polk	414	435	81,324,622	73,524,662	10.6	194,422	36,864,994	
Potter	1,656	1,721	477,994,124	429,152,317	11.4	2,825,716	248,257,095	
Presidio	125	114	7,840,752	7,057,774	11.1	42,134	3,702,979	
Rains	109	111	11,272,212	9,552,576	18.0	3,619	6,672,865	
Randall	693	722	172,381,474	128,553,970	34.1	360,984	60,778,177	
Reagan	40	50	6,967,890	5,834,812	19.4	5,650	2,514,872	
Real	49	59	2,330,635	1,946,063	19.8	599	995,716	
Red River	142	149	13,731,387	13,499,281	1.7	43,647	6,047,097	
Reeves	159	178	20,126,287	16,517,066	21.9	218,560	9,039,022	
Refugio	105	112	13,390,882	11,086,623	20.8	9,114	5,362,662	
Roberts	11	12	389,260	350,166	11.2	0	174,255	
Robertson	166	160	14,193,526	13,247,282	7.1	1,491,525	7,425,796	
Rockwall	491	485	130,895,532	100,645,531	30.1	757,385	73,712,662	
Runnels	142	147	16,693,804	16,557,579	0.8	59,421	6,250,638	
Rusk	412	412	60,181,450	55,201,860	9.0	248,379	24,417,011	
Sabine	122	145	10,829,526	10,555,664	2.6	16,866	4,705,111	
San Augustine	84	88	8,360,565	8,403,908	-0.5	22,450	3,429,477	
San Jacinto	153	163	12,151,696	9,912,563	22.6	2,481	5,413,421	
San Patricio	524	541	120,721,290	94,051,949	28.4	414,684	43,982,825	
San Saba	85	93	6,532,062	5,962,619	9.6	7,139	2,788,536	
Schleicher	32	36	2,434,922	1,748,770	39.2	23,372	929,797	
Scurry	191	207	30,318,625	25,091,298	20.8	215,863	14,872,896	

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	2000 1st Qtr	1999 1st Qtr	2000 1st Qtr	1999 1st Qtr			
Shackelford	50	54	\$ 2,791,193	\$ 2,465,010	13.2%	\$ 10,010	\$ 1,584,147
Shelby	282	281	44,519,775	40,930,918	8.8	182,881	18,365,296
Sherman	36	34	2,642,444	2,263,265	16.8	43,616	816,439
Smith	2,337	2,454	573,473,971	518,096,840	10.7	1,744,302	272,936,323
Somervell	108	105	8,740,755	8,307,488	5.2	3,481	3,929,358
Starr	402	389	65,098,525	58,178,529	11.9	134,150	31,115,537
Stephens	145	146	14,337,113	13,886,118	3.2	63,147	7,447,626
Sterling	22	26	1,372,551	1,327,593	3.4	132	739,108
Stonewall	33	37	2,190,433	2,722,492	-19.5	178	859,331
Sutton	72	80	5,838,665	5,412,551	7.9	3,795	2,883,404
Swisher	74	83	8,496,478	8,963,592	-5.2	18,902	2,949,730
Tarrant	13,663	13,881	4,647,939,990	4,143,269,085	12.2	30,899,518	2,260,170,741
Taylor	1,426	1,501	365,483,568	340,592,557	7.3	1,631,209	176,194,928
Terrell	21	21	554,274	507,038	9.3	0	394,314
Terry	138	137	22,461,537	25,453,159	-11.8	103,015	7,440,123
Throckmorton	29	27	1,341,724	1,219,389	10.0	9,472	678,898
Titus	346	353	79,693,886	75,535,007	5.5	427,839	35,620,610
Tom Green	1,313	1,387	266,884,929	233,618,065	14.2	833,289	132,216,026
Travis	9,208	9,245	3,176,895,037	2,576,149,312	23.3	45,023,898	1,633,890,543
Trinity	162	171	13,127,259	13,045,076	0.6	18,401	7,127,214
Tyler	175	182	22,475,122	24,072,168	-6.6	66,016	10,482,648
Upshur	285	303	47,448,229	41,688,086	13.8	131,868	17,747,198
Upton	63	64	2,932,166	3,039,970	-3.5	26,504	1,540,573
Uvalde	315	324	55,812,958	49,082,677	13.7	148,833	28,134,520
Val Verde	443	454	90,957,261	79,754,626	14.0	240,827	42,301,774
Van Zandt	793	796	68,383,846	57,961,664	18.0	499,644	29,813,675
Victoria	937	928	249,951,842	235,263,758	6.2	1,268,221	133,987,925
Walker	482	485	124,448,801	105,928,146	17.5	389,897	50,970,785
Waller	282	288	107,023,445	102,845,852	4.1	209,271	18,763,937
Ward	144	165	16,186,164	16,591,577	-2.4	49,035	7,119,191
Washington	418	411	69,461,149	63,161,923	10.0	480,937	36,514,721
Webb	2,118	2,098	546,114,123	430,752,399	26.8	1,372,619	239,810,930
Wharton	531	548	89,176,002	85,024,742	4.9	480,516	36,660,126
Wheeler	86	96	8,294,232	7,349,296	12.9	16,653	2,733,968
Wichita	1,461	1,529	299,411,754	302,258,830	-0.9	2,409,723	166,799,561
Wilbarger	176	189	20,054,577	22,133,240	-9.4	25,106	10,667,160
Willacy	142	148	18,458,541	16,150,137	14.3	62,747	8,495,937
Williamson	2,001	1,986	787,274,372	489,203,790	60.9	1,425,538	322,402,134
Wilson	231	239	23,789,774	22,282,867	6.8	150,505	11,220,434
Winkler	94	104	8,476,343	7,063,060	20.0	64,841	4,808,973
Wise	391	400	92,098,939	82,530,116	11.6	240,283	38,426,931
Wood	521	553	56,854,715	51,486,601	10.4	392,046	28,800,147
Yoakum	98	96	12,556,276	11,048,207	13.6	3,289	2,913,643
Young	313	336	33,030,901	28,749,077	14.9	138,849	15,907,826
Zapata	132	124	11,185,162	9,786,497	14.3	13,627	5,636,632
Zavala	81	91	7,073,189	7,247,248	-2.4	17,277	3,080,958
In-State Total	216,647	220,421	\$ 60,456,547,623	\$ 54,597,802,760	10.7%	\$ 390,765,838	\$27,209,334,140

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Alabama	75	59	\$ 7,247,914	\$ 8,395,936	-13.7%	\$ 132,901	\$ 1,967,187
Alaska	*	*	*	*	*	*	*
Arizona	80	95	81,902,408	50,902,246	60.9	125,980	22,847,265
Arkansas	132	164	26,261,824	20,701,814	26.9	25,763	9,568,752
California	713	738	1,283,924,144	417,472,986	207.5	1,995,566	121,837,118
Colorado	158	184	551,005,912	243,348,266	126.4	1,090,207	59,290,599
Connecticut	84	89	40,758,168	31,996,462	27.4	443,965	6,106,364
Delaware	6	9	58,936,842	94,545,217	-37.7	390,378	463,185
Florida	213	245	74,759,017	71,584,938	4.4	261,877	32,636,531
Georgia	212	205	150,417,277	116,513,559	29.1	1,730,538	37,375,761
Hawaii	*	*	*	*	*	*	*
Idaho	16	12	211,910,666	162,329,128	30.5	283,839	3,588,381
Illinois	292	299	160,938,637	195,266,256	-17.6	535,852	76,366,938
Indiana	64	69	56,233,311	44,938,830	25.1	127,160	33,014,383
Iowa	39	56	41,128,055	84,277,947	-51.2	94,741	6,147,774
Kansas	106	117	133,688,924	79,635,359	67.9	146,668	126,570,593
Kentucky	55	51	16,021,263	29,489,777	-45.7	203,994	4,777,735
Louisiana	310	330	48,306,287	40,152,047	20.3	140,651	8,226,996
Maine	6	8	7,440,783	4,488,168	65.8	0	3,040,432
Maryland	57	55	33,519,831	11,514,184	191.1	853	5,945,174
Massachusetts	167	181	126,731,267	112,914,837	12.2	1,304,164	43,418,250
Michigan	63	69	29,896,516	26,511,651	12.8	7,436	16,908,770
Minnesota	145	163	66,364,415	67,509,021	-1.7	141,211	33,863,571
Mississippi	33	33	1,259,948	1,385,986	-9.1	1,433	1,091,952
Missouri	130	144	18,202,509	16,927,574	7.5	493,178	5,033,094
Montana	10	13	279,676	1,269,697	-78.0	0	249,375
Nebraska	55	59	8,020,895	12,965,758	-38.1	15,462	6,908,688
Nevada	11	12	1,860,586	2,170,939	-14.3	689	1,659,317
New Hampshire	27	23	6,118,735	2,595,300	135.8	49,337	2,115,437
New Jersey	211	215	242,317,066	225,776,331	7.3	592,515	23,940,146
New Mexico	144	162	9,588,790	10,678,185	-10.2	5	2,509,620
New York	240	253	306,808,744	212,718,112	44.2	408,228	103,657,282
North Carolina	110	123	114,749,368	139,417,278	-17.7	543,612	14,726,245
North Dakota	8	6	732,680	772,153	-5.1	196	407,010
Ohio	195	204	183,518,791	156,370,042	17.4	5,870,153	48,691,943
Oklahoma	337	363	1,138,814,903	377,121,920	202.0	28,985,255	50,353,810
Oregon	46	45	22,626,906	5,406,055	318.5	44,856	7,882,448
Pennsylvania	156	162	199,242,300	175,706,507	13.4	2,693,519	58,676,891
Rhode Island	11	17	2,905,238	6,778,451	-57.1	30,759	310,363
South Carolina	26	36	6,837,965	9,154,820	-25.3	17,752	999,387
South Dakota	9	9	580,068	931,617	-37.7	10,038	547,931
Tennessee	129	140	81,846,126	56,118,057	45.8	115,783	20,779,094
Utah	64	70	33,892,350	14,941,974	126.8	38,305	26,546,657
Vermont	5	5	1,975,138	2,673,291	-26.1	6,686	556,106
Virginia	82	77	84,958,443	55,820,592	52.2	803,200	72,006,283
Washington	73	90	43,794,185	42,192,761	3.8	27,660	11,402,426
Washington, DC	20	25	2,938,024	4,239,161	-30.7	366,049	4,848,759
West Virginia	6	6	2,424,789	741,710	226.9	0	423,599
Wisconsin	66	75	70,516,428	59,951,334	17.6	586,021	11,615,412
Wyoming	4	8	483,123	642,827	-24.8	0	265,108
Canada	*	*	*	*	*	*	*
Mexico	*	*	*	*	*	*	*

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

September 12, 2000

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State or Country	Reporting Outlets 2000 1st Qtr	Reporting Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Other	38 -----	45 -----	\$ 186,289,464 -----	\$ 155,327,484 -----	19.9% -----	\$ 20 -----	\$ 8,835,868 -----
Out-of-State Total	5,243 =====	5,622 =====	\$ 5,981,321,892 =====	\$ 3,665,828,088 =====	63.2% =====	\$ 50,884,455 =====	\$ 1,141,347,203 =====
 Total	 221,890	 226,043	 \$ 66,437,869,515	 \$ 58,263,630,848	 14.0%	 \$ 441,650,293	 \$28,350,681,343

"*" - 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 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	10,862	11,101	\$ 685,244,667	\$ 597,442,580	14.7%	\$ 6,050,060	\$ 281,273,107
Mining	2,181	2,180	4,142,119,660	2,666,253,990	55.4	320,411,211	482,299,859
Construction	26,300	27,051	9,421,623,003	8,731,537,702	7.9	218,423,930	1,569,553,996
Manufacturing	25,037	26,196	33,339,397,754	30,031,299,223	11.0	1,066,797,535	4,159,794,101
Transportation/Utilities	8,201	8,291	13,312,982,877	11,180,125,367	19.1	747,215,414	6,458,973,993
Wholesale Trade							
Durable Goods	20,395	21,630	21,131,085,481	18,789,779,415	12.5	172,344,353	3,286,110,957
Nondurable Goods	8,562	8,997	22,144,278,650	19,937,811,232	11.1	329,697,856	1,374,543,624
Total Wholesale Trade	28,957	30,627	43,275,364,131	38,727,590,647	11.7	502,042,209	4,660,654,581
Retail Trade							
Building Materials	9,247	9,735	4,078,107,286	3,716,285,601	9.7	35,144,055	2,672,439,046
General Merchandise	5,669	5,600	8,641,973,100	9,147,088,800	-5.5	54,927,537	5,240,773,439
Food Stores	23,408	23,641	9,746,636,664	8,726,596,395	11.7	30,193,831	3,121,482,980
Automotive	16,008	16,404	14,680,272,418	11,593,873,845	26.6	48,967,480	1,660,570,815
Clothing	15,764	16,167	2,340,506,375	2,170,690,519	7.8	18,270,743	2,037,395,972
Home Furnishings	22,066	22,817	7,664,418,521	5,992,603,255	27.9	52,031,355	3,486,349,226
Restaurants	47,320	47,331	5,973,100,246	5,555,167,340	7.5	64,087,324	5,044,038,925
Drug Stores	3,055	3,147	1,829,934,050	1,712,434,486	6.9	6,574,225	488,241,841
Liquor Stores	2,780	2,759	431,268,147	393,121,938	9.7	630,251	334,818,377
Miscellaneous Retail	76,573	78,442	11,051,652,708	9,255,768,669	19.4	130,823,492	4,264,570,722
Total Retail Trade	221,890	226,043	66,437,869,515	58,263,630,848	14.0	441,650,293	28,350,681,343
Financial Services	4,695	4,921	620,856,643	734,506,094	-15.5	67,966,055	270,773,597
Services	117,889	122,109	18,052,525,883	17,462,177,467	3.4	457,069,537	6,957,006,854
Public Administration	476	444	217,204,798	207,672,459	4.6	763,807	125,989,227
Nonclassifiable	221	220	76,315,722	64,198,636	18.9	443,918	17,451,964
Other	11,234	8,350	1,381,435,598	696,093,995	98.5	275,071,156	494,593,532
Total	457,943	467,533	\$190,962,940,251	\$169,362,529,008	12.8%	\$4,103,905,125	\$53,829,046,154
	=====	=====	=====	=====	=====	=====	=====

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

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State Sales and Use Tax Analysis by MSA
Retail Trade

September 12, 2000

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MSA	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	1,426	1,501	\$ 365,483,568	\$ 340,592,557	7.3%	\$ 1,631,209	\$ 176,194,928
Amarillo	2,349	2,443	650,375,598	557,706,287	16.6	3,186,700	309,035,272
Austin-San Marcos	13,166	13,245	4,375,770,494	3,414,697,162	28.1	50,373,359	2,164,011,738
Beaumont-Port Arthur-Orange	3,928	3,901	880,065,657	835,954,740	5.3	3,672,563	461,066,895
Brazoria PMSA	2,200	2,254	443,547,864	405,261,718	9.4	1,813,524	216,811,488
Brownsville-Harlingen-San Benito	3,401	3,328	630,085,961	557,641,715	13.0	4,215,059	341,459,393
Bryan-College Station	1,465	1,481	396,060,955	356,471,937	11.1	1,658,423	219,294,518
Corpus Christi	4,101	4,194	884,073,454	817,654,659	8.1	3,452,856	484,016,552
Dallas PMSA	35,862	36,416	13,057,485,693	11,916,084,371	9.6	105,400,944	5,550,851,918
El Paso	5,845	5,728	1,458,984,791	1,275,913,567	14.3	9,070,440	681,039,327
Fort Worth-Arlington PMSA	15,829	16,017	5,148,561,335	4,585,831,055	12.3	32,766,710	2,476,443,993
Galveston-Texas City PMSA	2,643	2,737	474,354,944	428,157,911	10.8	2,255,319	255,225,730
Houston PMSA	43,489	43,884	12,881,229,939	11,158,576,735	15.4	76,629,872	5,947,046,186
Killeen-Temple	2,667	2,645	898,549,948	916,195,566	-1.9	2,267,536	290,347,266
Laredo	2,118	2,098	546,114,123	430,752,399	26.8	1,372,619	239,810,930
Longview-Marshall	2,695	2,749	587,598,434	523,338,789	12.3	2,221,574	278,321,630
Lubbock	2,977	3,082	774,640,455	712,937,991	8.7	2,570,286	361,826,487
McAllen-Edinburg-Mission	4,519	4,546	1,195,081,181	1,049,700,271	13.8	7,168,981	586,738,707
Odessa-Midland	3,426	3,550	674,994,116	581,321,465	16.1	2,305,405	339,374,457
San Angelo	1,313	1,387	266,884,929	233,618,065	14.2	833,289	132,216,026
San Antonio	15,131	15,615	4,824,820,642	4,606,757,290	4.7	40,468,139	2,150,592,879
Sherman-Denison	1,481	1,494	281,518,047	254,593,961	10.6	1,289,265	136,874,778
Texarkana	1,044	1,090	235,436,786	212,972,975	10.5	1,015,048	119,160,300
Tyler	2,337	2,454	573,473,971	518,096,840	10.7	1,744,302	272,936,323
Victoria	937	928	249,951,842	235,263,758	6.2	1,268,221	133,987,925
Waco	2,544	2,523	583,381,515	513,188,767	13.7	2,603,146	277,416,909
Wichita Falls	1,549	1,620	307,303,248	310,487,849	-1.0	2,434,772	170,230,920
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MSA Total	180,442	182,910	53,645,829,490	47,749,770,400	12.3	365,689,561	24,772,333,475
	-----	-----	-----	-----	-----	-----	-----
Texas Non-MSA Areas	36,205	37,511	6,810,718,133	6,848,032,360	-0.5	25,076,277	2,437,000,665
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Texas Total	216,647	220,421	60,456,547,623	54,597,802,760	10.7	390,765,838	27,209,334,140
	-----	-----	-----	-----	-----	-----	-----
Out-of-State Taxpayers	5,243	5,622	5,981,321,892	3,665,828,088	63.2	50,884,455	1,141,347,203
	=====	=====	=====	=====	=====	=====	=====
Total	221,890	226,043	\$ 66,437,869,515	\$ 58,263,630,848	14.0%	\$ 441,650,293	\$28,350,681,343

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

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MSA	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	2,932	3,032	\$ 768,483,273	\$ 799,178,778	-3.8%	\$ 5,827,249	\$ 268,472,853
Amarillo	4,713	4,924	1,371,874,979	1,394,135,484	-1.6	9,457,681	490,281,687
Austin-San Marcos	28,173	28,654	10,351,080,952	8,237,102,893	25.7	147,866,260	3,540,766,141
Beaumont-Port Arthur-Orange	7,734	7,767	3,217,997,118	2,511,725,092	28.1	22,979,034	684,784,093
Brazoria PMSA	4,360	4,425	1,038,096,268	1,036,511,144	0.2	6,608,837	298,933,633
Brownsville-Harlingen-San Benito	5,741	5,663	1,075,451,211	986,413,984	9.0	8,070,369	466,820,147
Bryan-College Station	2,776	2,848	715,463,273	643,034,946	11.3	5,424,209	307,789,289
Corpus Christi	8,438	8,651	2,274,858,978	2,089,340,194	8.9	28,584,447	799,592,759
Dallas PMSA	77,974	79,646	40,452,637,348	36,853,278,265	9.8	961,938,759	12,410,875,221
El Paso	10,598	10,471	3,553,256,721	3,287,407,751	8.1	39,635,888	987,496,084
Fort Worth-Arlington PMSA	34,094	34,970	12,618,294,391	12,420,147,350	1.6	208,006,509	4,078,181,635
Galveston-Texas City PMSA	4,902	5,050	3,985,963,129	2,035,480,659	95.8	13,721,306	349,753,315
Houston PMSA	91,783	93,053	38,293,716,178	34,509,904,250	11.0	1,119,947,146	10,816,058,608
Killeen-Temple	4,859	4,833	1,911,506,253	1,839,100,599	3.9	6,888,539	416,731,113
Laredo	3,362	3,424	827,543,881	761,921,518	8.6	4,630,574	304,363,202
Longview-Marshall	5,275	5,435	1,547,339,998	1,391,647,367	11.2	14,163,209	440,808,763
Lubbock	5,910	6,063	1,872,790,512	1,860,938,423	0.6	7,758,574	528,354,546
McAllen-Edinburg-Mission	7,612	7,748	1,811,983,019	1,676,272,018	8.1	14,107,158	745,198,879
Odessa-Midland	7,536	7,802	1,849,082,973	1,530,752,745	20.8	37,096,926	593,927,079
San Angelo	2,650	2,750	542,663,980	476,390,423	13.9	2,993,496	184,319,142
San Antonio	30,324	31,079	11,623,312,936	11,998,418,894	-3.1	290,488,837	3,573,589,678
Sherman-Denison	2,806	2,864	547,313,349	491,616,210	11.3	4,422,206	188,574,225
Texarkana	1,930	1,995	619,376,508	566,497,062	9.3	2,881,037	162,567,877
Tyler	4,523	4,634	1,036,868,751	966,225,850	7.3	12,583,160	412,498,399
Victoria	1,856	1,910	499,493,965	476,219,530	4.9	3,354,360	194,597,793
Waco	4,827	4,824	1,595,863,462	1,412,369,373	13.0	8,822,568	412,498,305
Wichita Falls	3,023	3,130	630,954,246	619,014,933	1.9	5,678,433	228,805,082
MSA Total	370,711	377,645	146,633,267,652	132,871,045,735	10.4	2,993,936,771	43,886,639,548
Texas Non-MSA Areas	65,856	68,024	13,515,432,005	12,619,212,958	7.1	144,767,470	3,501,993,230
Texas Total	436,567	445,669	160,148,699,657	145,490,258,693	10.1	3,138,704,241	47,388,632,778
Out-of-State Taxpayers	21,376	21,864	30,814,240,594	23,872,270,315	29.1	965,200,884	6,440,413,376
Total	457,943	467,533	\$190,962,940,251	\$169,362,529,008	12.8%	\$4,103,905,125	\$53,829,046,154

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State Sales and Use Tax Analysis for Abilene MSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	75	86	\$ 1,588,731	\$ 1,870,130	-15.0%	\$ 2,666	\$ 913,891
Mining	42	46	5,084,569	7,169,480	-29.1	215,770	1,981,820
Construction	188	192	37,702,941	35,748,460	5.5	265,688	4,882,568
Manufacturing	103	101	57,456,821	47,575,800	20.8	1,300,513	6,836,187
Transportation/Utilities	52	57	29,887,561	92,924,976	-67.8	626,957	26,275,213
Wholesale Trade							
Durable Goods	134	133	40,073,075	36,899,774	8.6	29,105	13,433,284
Nondurable Goods	50	49	44,100,435	45,360,409	-2.8	65,581	8,549,542
Total Wholesale Trade	184	182	84,173,510	82,260,183	2.3	94,686	21,982,826
Retail Trade							
Building Materials	50	51	25,584,851	25,141,194	1.8	79,388	18,419,810
General Merchandise	27	27	47,060,206	46,506,781	1.2	236,802	37,807,519
Food Stores	163	185	74,253,230	61,859,072	20.0	167,388	22,577,355
Automotive	106	107	94,923,376	80,835,537	17.4	42,923	12,050,667
Clothing	89	101	9,405,052	9,809,221	-4.1	34,948	8,433,814
Home Furnishings	156	152	23,935,365	21,804,637	9.8	253,864	16,992,147
Restaurants	324	327	37,760,563	37,320,262	1.2	150,010	33,432,871
Drug Stores	19	22	13,873,419	12,177,782	13.9	33,461	3,354,944
Liquor Stores	23	22	2,763,856	2,858,584	-3.3	740	2,609,071
Miscellaneous Retail	469	507	35,923,650	42,279,487	-15.0	631,685	20,516,730
Total Retail Trade	1,426	1,501	365,483,568	340,592,557	7.3	1,631,209	176,194,928
Financial Services	38	34	1,581,580	624,404	153.3	54,014	526,354
Services	766	789	183,496,473	188,501,993	-2.7	1,315,779	26,800,851
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	53	39	0	0	*	319,967	319,967
Total	2,932	3,032	\$ 768,483,273	\$ 799,178,778	-3.8%	\$ 5,827,249	\$ 268,472,853

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	142	142	\$ 3,963,920	\$ 3,721,358	6.5%	\$ 38,262	\$ 1,637,190
Mining	8	7	519,104	649,086	-20.0	0	151,137
Construction	366	372	120,979,540	100,146,716	20.8	2,249,046	19,987,575
Manufacturing	160	173	110,361,400	89,378,818	23.5	841,496	14,516,953
Transportation/Utilities	68	68	144,195,792	167,398,292	-13.9	268,175	51,572,315
Wholesale Trade							
Durable Goods	193	205	101,357,776	95,116,637	6.6	300,345	22,638,664
Nondurable Goods	83	91	84,698,719	233,589,557	-63.7	568,397	15,734,554
Total Wholesale Trade	276	296	186,056,495	328,706,194	-43.4	868,742	38,373,218
Retail Trade							
Building Materials	107	118	39,052,730	34,448,131	13.4	311,094	28,049,574
General Merchandise	41	39	85,422,826	81,586,582	4.7	729,813	67,757,602
Food Stores	232	247	95,260,470	84,834,085	12.3	207,048	33,550,186
Automotive	163	172	227,104,134	151,436,514	50.0	240,847	21,056,287
Clothing	162	180	24,685,935	23,846,202	3.5	66,307	22,932,705
Home Furnishings	232	249	44,702,543	40,428,787	10.6	925,648	36,726,933
Restaurants	563	555	61,375,089	57,359,455	7.0	255,073	56,556,006
Drug Stores	40	44	18,607,709	18,526,002	0.4	109,234	4,673,564
Liquor Stores	40	39	5,060,800	4,692,572	7.8	227	4,246,253
Miscellaneous Retail	769	800	49,103,362	60,547,957	-18.9	341,409	33,486,162
Total Retail Trade	2,349	2,443	650,375,598	557,706,287	16.6	3,186,700	309,035,272
Financial Services	61	73	6,481,935	5,904,519	9.8	744,152	1,914,594
Services	1,248	1,329	146,545,941	138,347,541	5.9	1,261,108	50,698,179
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	32	18	0	0	*	0	0
Total	4,713	4,924	\$ 1,371,874,979	\$ 1,394,135,484	-1.6%	\$ 9,457,681	\$ 490,281,687

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	824	839	\$ 55,543,602	\$ 45,769,371	21.4%	\$ 853,521	\$ 30,573,774
Mining	22	28	21,301,942	20,637,644	3.2	53,802	5,291,955
Construction	1,761	1,841	663,975,096	607,769,857	9.2	15,894,630	111,473,956
Manufacturing	1,197	1,307	1,726,952,128	1,434,073,350	20.4	39,432,275	155,924,860
Transportation/Utilities	479	468	378,088,822	334,721,590	13.0	6,044,801	190,468,843
Wholesale Trade							
Durable Goods	931	971	1,354,940,330	881,285,646	53.7	9,976,548	362,485,528
Nondurable Goods	366	394	414,872,618	381,033,024	8.9	762,546	56,587,899
Total Wholesale Trade	1,297	1,365	1,769,812,948	1,262,318,670	40.2	10,739,094	419,073,427
Retail Trade							
Building Materials	462	491	273,294,669	250,334,845	9.2	1,245,379	226,114,128
General Merchandise	342	302	357,157,057	324,909,835	9.9	1,927,382	309,384,829
Food Stores	1,123	1,112	703,514,736	593,527,904	18.5	2,769,063	260,903,371
Automotive	793	806	904,424,905	694,177,633	30.3	523,041	100,265,990
Clothing	917	952	181,835,970	167,224,116	8.7	805,739	173,673,402
Home Furnishings	1,598	1,681	674,961,987	372,334,553	81.3	12,548,498	300,388,818
Restaurants	3,064	2,987	456,232,958	393,826,954	15.8	5,130,292	399,488,440
Drug Stores	150	136	88,948,247	79,119,348	12.4	187,418	27,699,609
Liquor Stores	142	132	30,589,825	24,045,523	27.2	111	19,146,125
Miscellaneous Retail	4,575	4,646	704,810,140	515,196,451	36.8	25,236,436	346,947,026
Total Retail Trade	13,166	13,245	4,375,770,494	3,414,697,162	28.1	50,373,359	2,164,011,738
Financial Services	257	268	23,796,310	19,581,136	21.5	3,269,773	10,112,622
Services	8,332	8,671	1,320,262,124	1,081,659,546	22.1	19,328,994	447,245,110
Public Administration	54	41	10,977,449	10,628,767	3.3	1,366	4,117,004
Nonclassifiable	14	16	1,049,750	1,652,708	-36.5	78,835	661,399
Other	770	565	3,550,287	3,593,092	-1.2	1,795,810	1,811,453
Total	28,173	28,654	\$10,351,080,952	\$ 8,237,102,893	25.7%	\$ 147,866,260	\$ 3,540,766,141

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

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State Sales and Use Tax Analysis for Beaumont-Port Arthur-Orange MSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	218	192	\$ 5,425,780	\$ 4,882,498	11.1%	\$ 16,223	\$ 2,673,664
Mining	29	29	9,402,699	6,696,380	40.4	65,133	3,825,630
Construction	537	565	248,896,424	236,144,478	5.4	4,520,174	18,639,748
Manufacturing	412	406	1,405,342,873	796,677,554	76.4	7,267,087	23,922,309
Transportation/Utilities	141	142	263,711,180	217,382,679	21.3	3,381,914	59,504,036
Wholesale Trade							
Durable Goods	362	369	143,424,052	143,781,615	-0.2	891,132	32,992,212
Nondurable Goods	116	117	80,128,468	75,191,720	6.6	228,849	12,650,793
Total Wholesale Trade	478	486	223,552,520	218,973,335	2.1	1,119,981	45,643,005
Retail Trade							
Building Materials	220	250	66,820,486	64,888,470	3.0	244,957	50,132,039
General Merchandise	100	102	140,310,325	139,990,594	0.2	597,217	113,545,071
Food Stores	497	478	164,516,648	154,526,633	6.5	343,957	53,245,884
Automotive	274	289	204,692,448	176,834,230	15.8	235,211	29,356,896
Clothing	278	295	28,853,059	31,424,159	-8.2	178,115	27,104,753
Home Furnishings	379	341	57,934,710	56,794,018	2.0	204,889	47,098,282
Restaurants	858	891	87,627,448	87,070,089	0.6	1,262,788	81,398,886
Drug Stores	77	68	45,122,865	36,042,400	25.2	75,975	10,397,594
Liquor Stores	57	57	8,345,554	7,892,845	5.7	180,810	7,389,247
Miscellaneous Retail	1,188	1,130	75,842,114	80,491,302	-5.8	348,644	41,398,243
Total Retail Trade	3,928	3,901	880,065,657	835,954,740	5.3	3,672,563	461,066,895
Financial Services	54	62	2,058,327	2,275,787	-9.6	912,870	1,568,708
Services	1,760	1,877	178,251,676	191,445,348	-6.9	2,023,089	66,743,859
Public Administration	7	5	1,289,982	1,292,293	-0.2	0	1,196,239
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	7,734	7,767	\$ 3,217,997,118	\$ 2,511,725,092	28.1%	\$ 22,979,034	\$ 684,784,093

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

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State Sales and Use Tax Analysis for Brazoria PMSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	136	147	\$ 4,290,263	\$ 4,043,084	6.1%	\$ 34,383	\$ 1,734,676
Mining	18	16	3,552,281	3,342,100	6.3	21,788	634,775
Construction	306	295	160,978,142	115,397,934	39.5	2,005,818	15,570,872
Manufacturing	210	221	200,040,353	279,189,724	-28.3	1,606,054	9,808,952
Transportation/Utilities	57	62	17,097,286	16,478,323	3.8	238,919	6,453,106
Wholesale Trade							
Durable Goods	154	153	74,952,893	57,007,916	31.5	31,668	10,486,400
Nondurable Goods	57	60	35,989,050	22,282,390	61.5	39,402	1,996,305
Total Wholesale Trade	211	213	110,941,943	79,290,306	39.9	71,070	12,482,705
Retail Trade							
Building Materials	110	110	34,496,257	31,913,804	8.1	269,868	23,581,347
General Merchandise	115	101	85,530,590	81,870,687	4.5	710,501	66,758,371
Food Stores	246	257	104,209,174	89,974,487	15.8	124,305	32,471,880
Automotive	153	160	96,731,025	90,048,174	7.4	108,282	15,565,663
Clothing	134	132	7,660,539	8,681,274	-11.8	46,595	7,299,419
Home Furnishings	174	173	12,739,373	13,352,973	-4.6	15,544	8,556,049
Restaurants	459	464	40,649,200	36,978,534	9.9	109,675	36,735,956
Drug Stores	25	25	17,044,651	15,445,711	10.4	27,373	4,800,578
Liquor Stores	17	17	1,810,706	1,808,607	0.1	236	1,666,743
Miscellaneous Retail	767	815	42,676,349	35,187,467	21.3	401,145	19,375,482
Total Retail Trade	2,200	2,254	443,547,864	405,261,718	9.4	1,813,524	216,811,488
Financial Services	40	39	1,011,071	1,067,014	-5.2	85,496	538,647
Services	1,067	1,084	94,175,205	130,002,701	-27.6	730,662	33,782,823
Public Administration	9	8	1,227,037	1,047,531	17.1	901	920,730
Nonclassifiable	7	7	1,234,823	1,390,709	-11.2	222	194,859
Other	99	79	0	0	*	0	0
Total	4,360	4,425	\$ 1,038,096,268	\$ 1,036,511,144	0.2%	\$ 6,608,837	\$ 298,933,633

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	104	107	\$ 6,753,972	\$ 7,783,134	-13.2%	\$ 1,253	\$ 724,670
Mining	*	*	*	*	*	*	*
Construction	202	209	48,395,137	37,643,811	28.6	749,468	5,881,384
Manufacturing	217	235	105,441,361	132,530,315	-20.4	662,327	11,922,340
Transportation/Utilities	91	87	56,997,423	52,468,963	8.6	373,780	41,072,317
Wholesale Trade							
Durable Goods	240	252	70,680,825	67,199,361	5.2	85,050	16,623,977
Nondurable Goods	78	82	79,072,560	55,277,781	43.0	235,351	10,379,814
Total Wholesale Trade	318	334	149,753,385	122,477,142	22.3	320,401	27,003,791
Retail Trade							
Building Materials	141	147	45,242,007	37,325,071	21.2	825,688	34,738,397
General Merchandise	91	82	104,680,780	95,793,865	9.3	419,010	84,798,807
Food Stores	422	424	167,574,909	145,964,836	14.8	1,080,003	51,866,799
Automotive	199	205	89,122,146	76,885,982	15.9	89,802	20,229,288
Clothing	297	291	33,276,251	32,832,280	1.4	120,437	28,498,656
Home Furnishings	235	227	35,324,684	33,284,654	6.1	52,136	22,396,358
Restaurants	840	868	68,881,095	63,009,474	9.3	517,946	62,996,691
Drug Stores	33	36	13,324,235	13,060,872	2.0	840,532	3,770,732
Liquor Stores	26	26	3,921,342	3,658,153	7.2	139	2,996,512
Miscellaneous Retail	1,117	1,022	68,738,512	55,826,528	23.1	269,366	29,167,153
Total Retail Trade	3,401	3,328	630,085,961	557,641,715	13.0	4,215,059	341,459,393
Financial Services	76	74	1,424,336	1,837,740	-22.5	151,446	700,224
Services	1,280	1,244	75,958,723	73,557,835	3.3	948,037	37,209,558
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	48	40	0	36	-100.0	648,598	648,598
Total	5,741	5,663	\$ 1,075,451,211	\$ 986,413,984	9.0%	\$ 8,070,369	\$ 466,820,147

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	100	104	\$ 4,130,680	\$ 3,724,971	10.9%	\$ 9,026	\$ 2,015,056
Mining	15	17	5,336,388	4,059,918	31.4	13,943	1,010,417
Construction	164	184	43,377,569	45,299,151	-4.2	1,100,160	5,720,101
Manufacturing	90	98	78,384,166	57,582,220	36.1	856,323	8,427,604
Transportation/Utilities	43	41	36,231,507	29,448,156	23.0	240,436	20,671,546
Wholesale Trade							
Durable Goods	70	75	30,326,916	23,581,027	28.6	25,849	9,527,711
Nondurable Goods	33	32	32,341,804	29,713,715	8.8	45,445	7,236,572
Total Wholesale Trade	103	107	62,668,720	53,294,742	17.6	71,294	16,764,283
Retail Trade							
Building Materials	65	65	32,743,328	30,078,653	8.9	28,078	22,953,003
General Merchandise	29	36	57,819,184	56,392,296	2.5	459,731	46,698,159
Food Stores	161	165	73,825,117	63,065,016	17.1	42,682	20,499,978
Automotive	85	83	73,083,043	64,008,526	14.2	39,235	10,203,389
Clothing	90	99	15,306,935	14,624,768	4.7	43,520	14,352,300
Home Furnishings	140	149	32,146,206	27,596,885	16.5	616,834	24,420,791
Restaurants	333	322	47,511,811	42,153,315	12.7	181,770	40,754,948
Drug Stores	14	19	8,201,846	7,934,739	3.4	4,226	1,678,533
Liquor Stores	19	20	3,068,648	2,898,888	5.9	41	2,652,997
Miscellaneous Retail	529	523	52,354,837	47,718,851	9.7	242,306	35,080,420
Total Retail Trade	1,465	1,481	396,060,955	356,471,937	11.1	1,658,423	219,294,518
Financial Services	29	30	1,733,385	1,787,438	-3.0	58,279	425,343
Services	740	764	87,483,799	91,320,560	-4.2	1,416,325	33,452,608
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	23	18	0	0	*	0	0
Total	2,776	2,848	\$ 715,463,273	\$ 643,034,946	11.3%	\$ 5,424,209	\$ 307,789,289

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	163	168	\$ 5,219,473	\$ 4,973,060	5.0%	\$ 3,776	\$ 1,923,813
Mining	60	57	21,887,350	18,479,405	18.4	44,447	4,409,726
Construction	537	536	164,110,179	196,573,405	-16.5	5,484,303	21,169,965
Manufacturing	336	348	463,375,353	330,651,950	40.1	15,199,619	40,436,124
Transportation/Utilities	156	142	103,193,939	99,494,996	3.7	1,143,673	87,801,548
Wholesale Trade							
Durable Goods	389	408	160,205,755	151,725,982	5.6	944,238	54,133,806
Nondurable Goods	134	139	283,354,934	271,998,543	4.2	240,128	14,990,778
Total Wholesale Trade	523	547	443,560,689	423,724,525	4.7	1,184,366	69,124,584
Retail Trade							
Building Materials	128	141	49,946,648	55,692,279	-10.3	364,961	39,528,658
General Merchandise	96	100	122,211,482	116,356,859	5.0	538,357	103,615,804
Food Stores	494	488	201,838,788	179,724,258	12.3	563,214	71,711,311
Automotive	292	296	195,550,501	162,696,450	20.2	229,206	29,837,941
Clothing	231	267	33,162,653	33,905,848	-2.2	156,346	32,404,352
Home Furnishings	311	334	53,376,063	52,354,430	2.0	79,971	42,487,357
Restaurants	1,056	1,077	108,754,951	106,933,810	1.7	1,072,500	97,709,859
Drug Stores	44	50	27,924,921	24,219,331	15.3	24,905	7,360,780
Liquor Stores	48	43	6,455,846	6,042,168	6.8	86	5,200,511
Miscellaneous Retail	1,401	1,398	84,851,601	79,729,226	6.4	423,310	54,159,979
Total Retail Trade	4,101	4,194	884,073,454	817,654,659	8.1	3,452,856	484,016,552
Financial Services	107	121	3,101,648	4,002,862	-22.5	233,579	1,347,706
Services	2,293	2,389	185,798,754	193,283,976	-3.9	1,837,828	88,874,022
Public Administration	11	7	538,139	497,624	8.1	0	488,719
Nonclassifiable	5	4	0	3,732	-100.0	0	0
Other	146	138	0	0	*	0	0
Total	8,438	8,651	\$ 2,274,858,978	\$ 2,089,340,194	8.9%	\$ 28,584,447	\$ 799,592,759

* - 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 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,163	2,229	\$ 148,268,744	\$ 121,498,871	22.0%	\$ 797,912	\$ 77,590,929
Mining	53	55	430,401,753	215,288,778	99.9	1,744,905	4,244,295
Construction	4,591	4,702	2,490,721,516	1,906,134,208	30.7	41,647,325	430,955,115
Manufacturing	4,201	4,486	6,537,831,748	6,787,469,411	-3.7	299,488,812	976,043,199
Transportation/Utilities	1,254	1,237	4,830,722,296	4,028,753,841	19.9	195,428,199	2,510,721,015
Wholesale Trade							
Durable Goods	3,579	3,912	4,336,240,204	4,160,505,032	4.2	26,206,887	724,186,616
Nondurable Goods	1,280	1,401	3,794,441,043	3,246,663,796	16.9	11,165,298	225,713,223
Total Wholesale Trade	4,859	5,313	8,130,681,247	7,407,168,828	9.8	37,372,185	949,899,839
Retail Trade							
Building Materials	1,283	1,361	761,523,659	722,178,204	5.4	8,766,414	539,889,452
General Merchandise	853	806	1,071,131,492	978,608,778	9.5	9,291,021	868,426,312
Food Stores	3,188	3,175	1,719,226,741	1,547,480,877	11.1	5,698,316	540,276,156
Automotive	2,441	2,538	3,150,592,605	2,687,766,651	17.2	4,124,776	299,892,572
Clothing	2,930	2,973	499,530,805	453,921,754	10.0	3,642,823	432,316,852
Home Furnishings	3,897	4,065	1,955,612,521	1,889,385,826	3.5	16,509,282	784,505,643
Restaurants	7,585	7,473	1,218,571,224	1,168,602,627	4.3	10,860,437	1,001,819,741
Drug Stores	480	499	305,150,334	270,131,831	13.0	588,531	99,746,399
Liquor Stores	399	404	112,659,669	103,362,264	9.0	164,947	85,229,575
Miscellaneous Retail	12,806	13,122	2,263,486,643	2,094,645,559	8.1	45,754,397	898,749,216
Total Retail Trade	35,862	36,416	13,057,485,693	11,916,084,371	9.6	105,400,944	5,550,851,918
Financial Services	903	938	143,231,798	158,961,187	-9.9	18,764,500	47,217,029
Services	22,194	22,952	4,583,084,254	4,210,937,359	8.8	245,986,936	1,800,672,335
Public Administration	54	51	81,022,923	79,685,759	1.7	542,034	40,503,961
Nonclassifiable	42	43	13,017,480	16,199,225	-19.6	107,616	7,468,750
Other	1,798	1,224	6,167,896	5,096,427	21.0	14,657,391	14,706,836
Total	77,974	79,646	\$40,452,637,348	\$36,853,278,265	9.8%	\$ 961,938,759	\$12,410,875,221

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

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State Sales and Use Tax Analysis for El Paso MSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	125	114	\$ 10,786,933	\$ 8,236,739	31.0%	\$ 7,820	\$ 2,214,000
Mining	5	4	27,378,917	4,871,348	462.0	1,125	22,802
Construction	582	570	142,952,593	139,608,257	2.4	1,381,564	21,520,280
Manufacturing	601	597	697,674,039	638,399,638	9.3	6,569,405	30,884,957
Transportation/Utilities	132	115	124,388,780	122,466,574	1.6	14,853,380	63,973,352
Wholesale Trade							
Durable Goods	526	538	570,077,621	624,241,661	-8.7	874,946	52,761,060
Nondurable Goods	220	218	310,884,088	282,485,002	10.1	804,247	30,667,257
Total Wholesale Trade	746	756	880,961,709	906,726,663	-2.8	1,679,193	83,428,317
Retail Trade							
Building Materials	234	227	84,113,389	71,584,715	17.5	449,207	53,159,142
General Merchandise	143	145	213,595,036	201,663,937	5.9	2,157,837	169,874,366
Food Stores	714	718	210,890,793	205,289,891	2.7	813,944	57,977,875
Automotive *	467	483	356,614,517	294,713,503	21.0	490,030	54,822,287
Clothing	551	556	99,844,689	89,869,642	11.1	1,508,654	64,960,247
Home Furnishings	532	514	104,019,403	89,672,918	16.0	296,680	69,087,885
Restaurants	1,351	1,315	144,233,196	132,913,161	8.5	1,448,526	130,506,708
Drug Stores	64	67	42,225,079	39,104,699	8.0	147,319	14,970,466
Liquor Stores	109	110	7,252,279	9,189,069	-21.1	126	6,140,867
Miscellaneous Retail	1,680	1,593	196,196,410	141,912,032	38.3	1,758,117	59,539,484
Total Retail Trade	5,845	5,728	1,458,984,791	1,275,913,567	14.3	9,070,440	681,039,327
Financial Services	84	95	6,049,726	6,033,307	0.3	288,323	1,277,432
Services	2,421	2,439	201,343,181	182,815,126	10.1	5,784,217	101,957,716
Public Administration	4	*	231,198	*	*	0	206,523
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	10,598	10,471	\$ 3,553,256,721	\$ 3,287,407,751	8.1%	\$ 39,635,888	\$ 987,496,084

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,023	1,025	\$ 62,681,594	\$ 63,906,045	-1.9%	\$ 776,536	\$ 26,948,930
Mining	54	54	38,864,411	41,605,233	-6.6	2,271,273	4,413,931
Construction	2,068	2,074	691,071,580	846,472,975	-18.4	12,011,896	105,844,159
Manufacturing	1,917	2,026	2,348,544,136	2,745,631,888	-14.5	76,793,787	431,395,197
Transportation/Utilities	474	521	182,314,700	186,858,393	-2.4	28,679,364	122,917,245
Wholesale Trade							
Durable Goods	1,550	1,653	1,781,188,740	1,503,471,076	18.5	17,310,276	283,004,192
Nondurable Goods	531	558	1,137,148,901	1,248,018,343	-8.9	2,161,172	90,087,989
Total Wholesale Trade	2,081	2,211	2,918,337,641	2,751,489,419	6.1	19,471,448	373,092,181
Retail Trade							
Building Materials	615	652	369,900,587	302,119,592	22.4	3,284,479	256,795,767
General Merchandise	428	430	532,965,324	505,626,548	5.4	4,386,516	452,338,126
Food Stores	1,896	1,872	833,353,687	757,014,263	10.1	2,524,320	268,687,017
Automotive	1,203	1,216	1,195,946,181	1,037,739,730	15.2	993,999	134,987,168
Clothing	1,257	1,272	185,139,784	177,738,526	4.2	2,106,136	172,340,551
Home Furnishings	1,603	1,662	472,466,099	409,982,909	15.2	1,689,437	324,571,538
Restaurants	3,572	3,574	590,910,829	556,184,723	6.2	6,314,018	461,781,273
Drug Stores	283	277	224,871,139	210,942,035	6.6	564,645	54,154,118
Liquor Stores	188	193	34,826,919	31,819,127	9.5	13,021	27,511,835
Miscellaneous Retail	4,784	4,869	708,180,786	596,663,602	18.7	10,890,139	323,276,600
Total Retail Trade	15,829	16,017	5,148,561,335	4,585,831,055	12.3	32,766,710	2,476,443,993
Financial Services	361	380	26,697,998	29,594,053	-9.8	5,312,663	13,525,920
Services	9,791	10,245	1,187,609,016	1,156,442,636	2.7	29,920,686	510,831,401
Public Administration	25	27	12,662,431	11,430,703	10.8	0	11,928,757
Nonclassifiable	7	7	839,499	818,898	2.5	0	727,985
Other	464	383	110,050	66,052	66.6	2,146	111,936
Total	34,094	34,970	\$12,618,294,391	\$12,420,147,350	1.6%	\$ 208,006,509	\$ 4,078,181,635

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	149	148	\$ 4,906,321	\$ 3,950,941	24.2%	\$ 23,622	\$ 2,083,801
Mining	16	15	2,070,648,053	861,193,609	140.4	379	1,334,199
Construction	259	279	56,927,788	52,272,348	8.9	661,039	6,672,717
Manufacturing	226	223	1,095,357,107	446,837,588	145.1	1,579,281	9,767,008
Transportation/Utilities	83	78	71,100,636	61,061,054	16.4	1,746,550	16,395,688
Wholesale Trade							
Durable Goods	127	137	41,335,411	38,641,231	7.0	66,499	9,221,663
Nondurable Goods	54	58	89,938,016	61,501,380	46.2	37,925	8,201,208
Total Wholesale Trade	181	195	131,273,427	100,142,611	31.1	104,424	17,422,871
Retail Trade							
Building Materials	91	100	32,588,236	33,567,886	-2.9	27,368	27,670,216
General Merchandise	134	119	60,999,341	64,376,730	-5.2	231,226	50,123,472
Food Stores	281	287	110,905,015	96,899,122	14.5	66,577	34,300,267
Automotive	177	176	73,652,669	59,482,307	23.8	851,324	15,888,201
Clothing	155	164	11,193,293	11,862,289	-5.6	107,459	11,004,809
Home Furnishings	198	192	13,817,159	10,279,150	34.4	43,856	9,937,223
Restaurants	658	672	85,837,706	77,759,376	10.4	447,887	68,039,457
Drug Stores	31	34	22,476,996	20,479,637	9.8	51,371	7,997,754
Liquor Stores	52	51	5,418,557	4,754,586	14.0	872	3,961,691
Miscellaneous Retail	866	942	57,465,972	48,696,828	18.0	427,379	26,302,640
Total Retail Trade	2,643	2,737	474,354,944	428,157,911	10.8	2,255,319	255,225,730
Financial Services	34	41	1,113,934	1,409,210	-21.0	6,378,592	6,661,389
Services	1,194	1,245	77,210,590	76,412,616	1.0	925,809	33,331,726
Public Administration	5	5	2,554,355	3,527,985	-27.6	85	602,271
Nonclassifiable	8	8	515,974	514,786	0.2	46,206	255,915
Other	104	76	0	0	*	0	0
Total	4,902	5,050	\$ 3,985,963,129	\$ 2,035,480,659	95.8%	\$ 13,721,306	\$ 349,753,315

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,325	2,375	\$ 175,015,811	\$ 146,950,010	19.1%	\$ 2,689,959	\$ 78,167,141
Mining	283	263	872,506,016	749,826,236	16.4	209,887,140	223,414,421
Construction	4,899	5,060	2,281,370,473	2,125,755,137	7.3	82,626,452	399,405,873
Manufacturing	5,312	5,476	5,360,868,578	4,674,380,464	14.7	173,976,326	673,706,642
Transportation/Utilities	1,479	1,588	2,245,688,251	2,334,007,050	-3.8	108,660,241	748,325,913
Wholesale Trade							
Durable Goods	4,408	4,718	4,413,305,504	4,023,578,559	9.7	62,637,552	706,349,490
Nondurable Goods	1,616	1,695	5,939,899,223	5,200,887,925	14.2	172,573,262	395,655,169
Total Wholesale Trade	6,024	6,413	10,353,204,727	9,224,466,484	12.2	235,210,814	1,102,004,659
Retail Trade							
Building Materials	1,550	1,574	840,212,575	710,022,108	18.3	10,360,120	568,756,243
General Merchandise	1,023	1,021	1,561,365,877	1,473,340,026	6.0	16,122,383	1,048,657,861
Food Stores	4,542	4,516	1,793,634,959	1,661,341,032	8.0	5,009,489	558,241,951
Automotive	2,976	3,013	2,678,987,183	2,177,018,435	23.1	3,087,231	339,173,097
Clothing	3,569	3,546	544,903,171	494,796,263	10.1	4,960,504	501,954,157
Home Furnishings	5,039	5,160	1,605,600,782	1,253,281,376	28.1	9,412,373	804,853,978
Restaurants	9,454	9,476	1,244,116,669	1,150,229,495	8.2	10,111,479	1,080,847,979
Drug Stores	627	645	396,465,449	349,846,958	13.3	2,007,929	145,397,923
Liquor Stores	699	690	84,282,084	77,380,128	8.9	147,427	63,840,829
Miscellaneous Retail	14,010	14,243	2,131,661,190	1,811,320,914	17.7	15,410,937	835,322,168
Total Retail Trade	43,489	43,884	12,881,229,939	11,158,576,735	15.4	76,629,872	5,947,046,186
Financial Services	1,005	1,025	111,295,779	117,533,964	-5.3	6,278,621	33,550,043
Services	24,115	24,916	3,948,865,062	3,929,855,456	0.5	72,800,752	1,437,537,533
Public Administration	43	40	21,767,199	16,963,301	28.3	5	19,100,022
Nonclassifiable	40	40	41,799,223	26,081,143	60.3	39,121	2,547,212
Other	2,769	1,973	105,120	5,508,270	-98.1	151,147,843	151,252,963
Total	91,783	93,053	\$38,293,716,178	\$34,509,904,250	11.0%	\$1,119,947,146	\$10,816,058,608

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

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

September 12, 2000

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	129	124	\$ 2,857,109	\$ 2,856,639	0.0%	\$ 6,039	\$ 959,311
Mining	*	*	*	*	*	*	*
Construction	265	267	79,265,955	77,854,986	1.8	365,523	6,241,863
Manufacturing	173	175	179,217,508	178,847,999	0.2	1,554,198	14,221,536
Transportation/Utilities	79	83	40,136,324	38,831,518	3.4	132,864	37,715,771
Wholesale Trade							
Durable Goods	106	112	52,922,202	54,016,171	-2.0	114,940	8,458,842
Nondurable Goods	65	68	558,755,165	471,887,339	18.4	1,474,838	17,753,908
Total Wholesale Trade	171	180	611,677,367	525,903,510	16.3	1,589,778	26,212,750
Retail Trade							
Building Materials	93	101	36,824,477	37,219,731	-1.1	487,822	30,453,612
General Merchandise	59	63	428,207,127	505,581,480	-15.3	543,756	78,100,310
Food Stores	236	228	107,143,627	96,665,221	10.8	204,468	36,031,449
Automotive	229	224	165,072,113	126,012,008	31.0	72,132	19,302,259
Clothing	166	160	12,249,294	12,285,543	-0.3	57,972	11,849,215
Home Furnishings	217	216	30,316,498	25,355,581	19.6	160,674	24,448,725
Restaurants	626	600	59,353,188	55,098,514	7.7	234,045	55,288,209
Drug Stores	30	31	12,296,422	14,459,613	-15.0	7,847	1,883,180
Liquor Stores	12	14	2,683,443	2,490,719	7.7	2	2,037,497
Miscellaneous Retail	999	1,008	44,403,759	41,027,156	8.2	498,818	30,952,810
Total Retail Trade	2,667	2,645	898,549,948	916,195,566	-1.9	2,267,536	290,347,266
Financial Services	39	40	5,584,705	2,712,608	105.9	81,271	1,102,809
Services	1,250	1,266	90,658,342	92,829,793	-2.3	891,330	37,897,628
Public Administration	10	10	1,901,420	1,702,613	11.7	0	1,719,729
Nonclassifiable	*	*	*	*	*	*	*
Other	71	39	0	0	*	0	0
Total	4,859	4,833	\$ 1,911,506,253	\$ 1,839,100,599	3.9%	\$ 6,888,539	\$ 416,731,113

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	28	37	\$ 518,798	\$ 729,039	-28.8%	\$ 0	\$ 260,854
Mining	18	23	5,642,429	27,970,296	-79.8	20,145	1,007,040
Construction	76	90	26,147,900	27,567,846	-5.2	377,191	2,403,749
Manufacturing	90	90	43,054,552	40,716,519	5.7	169,514	4,207,663
Transportation/Utilities	64	56	19,970,765	14,898,621	34.0	310,364	12,374,830
Wholesale Trade							
Durable Goods	144	153	84,817,664	105,317,172	-19.5	51,446	12,746,229
Nondurable Goods	75	86	64,336,016	78,694,210	-18.2	42,325	8,272,556
Total Wholesale Trade	219	239	149,153,680	184,011,382	-18.9	93,771	21,018,785
Retail Trade							
Building Materials	77	78	33,301,434	33,423,954	-0.4	150,991	23,671,423
General Merchandise	79	90	72,719,070	63,552,758	14.4	431,355	56,426,871
Food Stores	225	243	109,283,291	91,712,381	19.2	92,198	32,692,727
Automotive	141	144	44,668,079	35,559,788	25.6	91,416	15,073,388
Clothing	171	180	44,324,154	35,606,033	24.5	274,487	28,288,479
Home Furnishings	173	183	100,240,259	51,388,665	95.1	17,872	17,039,915
Restaurants	394	386	46,183,907	40,962,541	12.7	206,236	41,551,000
Drug Stores	17	15	5,497,452	4,953,000	11.0	2,125	423,737
Liquor Stores	14	7	1,092,827	992,549	10.1	0	751,392
Miscellaneous Retail	827	772	88,803,650	72,600,730	22.3	105,939	23,891,998
Total Retail Trade	2,118	2,098	546,114,123	430,752,399	26.8	1,372,619	239,810,930
Financial Services	28	32	223,949	239,753	-6.6	609,545	829,514
Services	694	735	36,603,777	34,956,069	4.7	427,693	21,115,731
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	25	22	0	0	*	1,249,732	1,249,732
Total	3,362	3,424	\$ 827,543,881	\$ 761,921,518	8.6%	\$ 4,630,574	\$ 304,363,202

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

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

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Industry	Reporting Outlets, 2000 1st Qtr	Outlets, 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	130	146	\$ 5,025,595	\$ 4,706,861	6.8%	\$ 39,953	\$ 1,342,944
Mining	63	55	23,892,679	15,016,098	59.1	597,980	6,896,528
Construction	304	329	73,013,835	59,711,928	22.3	1,664,272	9,907,412
Manufacturing	264	271	356,109,920	329,933,063	7.9	2,578,456	23,701,407
Transportation/Utilities	70	80	67,797,217	76,940,260	-11.9	240,946	23,646,985
Wholesale Trade							
Durable Goods	233	257	128,956,681	122,479,335	5.3	5,414,559	35,004,147
Nondurable Goods	116	116	111,385,997	84,984,702	31.1	162,056	14,338,528
Total Wholesale Trade	349	373	240,342,678	207,464,037	15.8	5,576,615	49,342,675
Retail Trade							
Building Materials	136	138	45,888,621	37,823,416	21.3	50,557	27,188,583
General Merchandise	109	107	85,267,164	81,588,818	4.5	717,794	64,765,146
Food Stores	321	299	107,581,022	101,193,420	6.3	39,967	36,022,589
Automotive	220	234	136,372,213	111,552,985	22.2	187,736	18,446,657
Clothing	162	179	16,966,942	18,530,028	-8.4	86,786	16,589,242
Home Furnishings	225	250	31,002,375	27,471,930	12.9	289,932	25,173,449
Restaurants	496	500	48,489,840	46,868,298	3.5	162,495	45,662,225
Drug Stores	37	40	20,639,245	18,804,849	9.8	6,514	4,202,724
Liquor Stores	57	58	10,891,103	9,216,553	18.2	35,642	8,547,429
Miscellaneous Retail	932	944	84,499,909	70,288,492	20.2	644,151	31,723,586
Total Retail Trade	2,695	2,749	587,598,434	523,338,789	12.3	2,221,574	278,321,630
Financial Services	30	33	1,376,652	1,547,417	-11.0	47,791	494,481
Services	1,344	1,379	191,598,705	172,437,631	11.1	1,194,693	46,590,206
Public Administration	7	5	522,005	489,124	6.7	929	522,934
Nonclassifiable	7	5	62,278	62,159	0.2	0	41,561
Other	12	10	0	0	*	0	0
Total	5,275	5,435	\$ 1,547,339,998	\$ 1,391,647,367	11.2%	\$ 14,163,209	\$ 440,808,763

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	210	212	\$ 8,019,516	\$ 6,801,419	17.9%	\$ 24,161	\$ 2,530,546
Mining	11	11	803,250	1,001,162	-19.8	78,267	258,742
Construction	447	453	107,160,596	107,111,416	0.0	1,224,632	11,841,437
Manufacturing	205	212	175,989,551	163,819,678	7.4	1,075,802	12,727,547
Transportation/Utilities	89	90	96,353,866	78,233,583	23.2	726,004	39,096,072
Wholesale Trade							
Durable Goods	295	310	141,628,853	125,265,900	13.1	196,191	27,250,254
Nondurable Goods	118	118	457,599,198	438,133,810	4.4	387,574	16,726,585
Total Wholesale Trade	413	428	599,228,051	563,399,710	6.4	583,765	43,976,839
Retail Trade							
Building Materials	138	151	47,607,597	42,093,732	13.1	170,451	32,648,604
General Merchandise	44	50	86,217,089	82,967,415	3.9	333,673	69,829,223
Food Stores	198	211	94,610,455	88,971,037	6.3	402,588	32,344,320
Automotive	229	226	277,486,844	243,394,802	14.0	286,674	19,435,817
Clothing	250	253	34,241,828	31,946,233	7.2	343,545	32,569,428
Home Furnishings	315	320	52,182,973	44,167,828	18.1	71,496	39,847,851
Restaurants	560	557	79,379,555	74,762,622	6.2	456,638	68,673,833
Drug Stores	27	26	19,550,737	17,139,185	14.1	21,673	6,430,746
Liquor Stores	42	41	13,387,687	11,698,445	14.4	1,876	11,158,057
Miscellaneous Retail	1,174	1,247	69,975,690	75,796,692	-7.7	481,672	48,888,608
Total Retail Trade	2,977	3,082	774,640,455	712,937,991	8.7	2,570,286	361,826,487
Financial Services	81	88	1,222,773	1,183,128	3.4	439,040	1,186,992
Services	1,388	1,434	106,718,415	225,759,291	-52.7	1,035,958	52,255,210
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	83	48	0	0	*	0	0
Total	5,910	6,063	\$ 1,872,790,512	\$ 1,860,938,423	0.6%	\$ 7,758,574	\$ 528,354,546

* - 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 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	117	106	\$ 14,645,434	\$ 11,540,251	26.9%	\$ 18,368	\$ 2,676,003
Mining	29	33	21,288,882	16,771,661	26.9	46,799	5,289,857
Construction	306	329	98,553,112	99,050,167	-0.5	909,063	12,962,161
Manufacturing	324	354	141,919,841	165,215,712	-14.1	574,094	15,859,617
Transportation/Utilities	158	141	25,193,972	31,933,002	-21.1	158,495	13,155,975
Wholesale Trade							
Durable Goods	309	346	113,399,806	101,475,363	11.8	120,217	34,066,196
Nondurable Goods	156	163	89,098,755	85,493,025	4.2	136,234	16,425,542
Total Wholesale Trade	465	509	202,498,561	186,968,388	8.3	256,451	50,491,738
Retail Trade							
Building Materials	265	287	82,260,656	86,218,933	-4.6	861,406	62,842,525
General Merchandise	136	139	191,969,882	188,457,124	1.9	1,644,788	137,247,619
Food Stores	701	704	293,205,851	231,487,927	26.7	1,975,738	80,414,750
Automotive	281	282	236,370,679	193,384,665	22.2	267,062	42,893,928
Clothing	386	381	67,759,863	64,266,788	5.4	291,752	54,647,653
Home Furnishings	343	352	76,270,355	71,224,624	7.1	153,152	51,322,269
Restaurants	1,067	1,047	114,024,898	98,859,123	15.3	1,505,917	101,638,921
Drug Stores	62	63	28,077,588	26,443,297	6.2	16,861	3,221,765
Liquor Stores	27	22	4,277,143	3,306,723	29.3	66	3,342,616
Miscellaneous Retail	1,251	1,269	100,864,266	86,051,067	17.2	452,239	49,166,661
Total Retail Trade	4,519	4,546	1,195,081,181	1,049,700,271	13.8	7,168,981	586,738,707
Financial Services	69	74	1,747,030	1,579,722	10.6	439,333	1,351,096
Services	1,534	1,579	111,056,139	113,512,844	-2.2	4,535,574	56,674,858
Nonclassifiable	4	4	-1,133	0	*	0	-1,133
Other	87	73	0	0	*	0	0
Total	7,612	7,748	\$ 1,811,983,019	\$ 1,676,272,018	8.1%	\$ 14,107,158	\$ 745,198,879

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

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State Sales and Use Tax Analysis for Odessa-Midland MSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	116	124	\$ 4,681,413	\$ 4,815,941	-2.8%	\$ 38,293	\$ 2,497,667
Mining	260	262	194,603,771	210,759,296	-7.7	7,580,478	26,316,122
Construction	471	485	89,949,530	92,108,300	-2.3	789,012	15,776,216
Manufacturing	382	411	478,778,732	274,555,756	74.4	7,176,686	39,921,940
Transportation/Utilities	123	119	60,974,828	65,473,897	-6.9	1,741,546	38,051,901
Wholesale Trade							
Durable Goods	384	388	118,776,381	99,163,668	19.8	187,380	29,804,494
Nondurable Goods	174	184	74,409,376	63,177,440	17.8	129,929	17,826,563
Total Wholesale Trade	558	572	193,185,757	162,341,108	19.0	317,309	47,631,057
Retail Trade							
Building Materials	114	114	41,401,552	39,491,803	4.8	73,277	28,137,424
General Merchandise	51	48	77,068,398	73,703,007	4.6	376,252	61,376,906
Food Stores	277	284	104,801,927	96,994,204	8.0	208,657	39,157,629
Automotive	263	277	138,464,798	114,586,576	20.8	127,556	21,118,243
Clothing	248	267	21,834,052	21,485,386	1.6	55,601	20,789,177
Home Furnishings	236	260	37,732,267	35,143,489	7.4	298,884	31,787,056
Restaurants	631	657	63,096,265	61,132,419	3.2	685,777	57,164,124
Drug Stores	24	22	16,773,155	14,842,015	13.0	44,470	5,310,268
Liquor Stores	44	43	5,190,375	5,004,613	3.7	609	4,602,972
Miscellaneous Retail	1,538	1,578	168,631,327	118,937,953	41.8	434,322	69,930,658
Total Retail Trade	3,426	3,550	674,994,116	581,321,465	16.1	2,305,405	339,374,457
Financial Services	65	67	2,031,790	4,818,880	-57.8	45,757	988,066
Services	1,967	2,109	149,164,857	134,121,524	11.2	1,331,857	67,381,569
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	165	101	537,444	263,922	103.6	15,770,583	15,846,582
Total	7,536	7,802	\$ 1,849,082,973	\$ 1,530,752,745	20.8%	\$ 37,096,926	\$ 593,927,079

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

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State Sales and Use Tax Analysis for San Angelo MSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	65	67	\$ 1,747,452	\$ 2,008,458	-13.0%	\$ 1,668	\$ 606,785
Mining	14	13	7,015,940	3,598,609	95.0	41,061	1,229,198
Construction	185	197	37,156,166	26,830,380	38.5	456,812	5,553,168
Manufacturing	103	96	25,865,172	28,652,153	-9.7	696,971	3,859,513
Transportation/Utilities	38	36	14,318,907	11,291,005	26.8	308,458	9,134,448
Wholesale Trade							
Durable Goods	95	102	31,060,181	36,910,873	-15.9	45,000	6,262,207
Nondurable Goods	50	45	21,767,456	20,884,463	4.2	105,352	3,438,513
Total Wholesale Trade	145	147	52,827,637	57,795,336	-8.6	150,352	9,700,720
Retail Trade							
Building Materials	61	66	26,320,225	21,656,903	21.5	39,076	13,308,886
General Merchandise	24	24	42,679,871	41,318,670	3.3	228,988	33,519,034
Food Stores	102	120	44,824,311	39,713,838	12.9	54,843	16,499,803
Automotive	92	89	67,840,500	52,799,365	28.5	44,908	6,368,282
Clothing	78	85	7,700,290	7,124,474	8.1	39,943	7,649,564
Home Furnishings	115	113	14,917,080	13,166,989	13.3	90,107	11,187,887
Restaurants	262	272	28,291,594	26,693,524	6.0	63,784	25,455,797
Drug Stores	17	16	8,370,297	5,888,371	42.1	2,933	1,120,108
Liquor Stores	12	10	1,702,536	1,486,438	14.5	81	1,417,323
Miscellaneous Retail	550	592	24,238,225	23,769,493	2.0	268,626	15,689,342
Total Retail Trade	1,313	1,387	266,884,929	233,618,065	14.2	833,289	132,216,026
Financial Services	30	35	596,797	510,850	16.8	35,057	240,527
Services	685	716	135,596,887	109,983,730	23.3	455,689	21,110,525
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	69	53	0	0	*	0	0
Total	2,650	2,750	\$ 542,663,980	\$ 476,390,423	13.9%	\$ 2,993,496	\$ 184,319,142

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

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State Sales and Use Tax Analysis for San Antonio MSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	682	723	\$ 42,202,173	\$ 36,128,752	16.8%	\$ 88,680	\$ 20,031,198
Mining	40	42	37,612,645	38,521,145	-2.4	16,879,116	32,012,268
Construction	1,926	1,956	627,915,824	618,484,053	1.5	13,004,845	109,606,831
Manufacturing	1,194	1,253	1,034,363,998	1,001,221,831	3.3	19,970,522	133,797,625
Transportation/Utilities	445	423	562,688,007	470,675,863	19.5	128,586,333	333,269,796
Wholesale Trade							
Durable Goods	1,247	1,271	850,239,580	843,928,375	0.7	3,760,197	214,182,763
Nondurable Goods	507	540	2,392,838,743	3,285,115,550	-27.2	2,506,181	77,462,330
Total Wholesale Trade	1,754	1,811	3,243,078,323	4,129,043,925	-21.5	6,266,378	291,645,093
Retail Trade							
Building Materials	563	608	259,810,491	244,376,076	6.3	2,035,036	193,840,501
General Merchandise	314	334	899,531,877	1,123,306,871	-19.9	3,636,124	392,102,160
Food Stores	1,490	1,532	770,857,630	663,646,550	16.2	4,756,503	259,055,137
Automotive	971	988	1,087,704,347	869,773,529	25.1	4,589,239	128,790,814
Clothing	1,015	1,042	208,871,868	186,684,185	11.9	1,183,345	169,752,963
Home Furnishings	1,603	1,710	320,283,574	340,493,022	-5.9	2,235,131	224,248,689
Restaurants	3,798	3,849	622,142,979	578,178,865	7.6	17,690,043	468,538,599
Drug Stores	210	224	148,855,297	141,792,387	5.0	346,380	35,578,754
Liquor Stores	140	145	26,527,285	24,403,139	8.7	1,935	20,221,272
Miscellaneous Retail	5,027	5,183	480,235,294	434,102,666	10.6	3,994,403	258,463,990
Total Retail Trade	15,131	15,615	4,824,820,642	4,606,757,290	4.7	40,468,139	2,150,592,879
Financial Services	317	336	74,312,023	40,535,744	83.3	6,219,034	14,953,012
Services	7,911	8,189	1,137,190,443	1,019,261,002	11.6	30,503,077	436,667,394
Public Administration	21	22	31,773,874	30,985,968	2.5	0	19,519,938
Nonclassifiable	14	14	7,354,984	6,803,321	8.1	148,192	3,139,123
Other	889	695	0	0	*	28,354,521	28,354,521
Total	30,324	31,079	\$11,623,312,936	\$11,998,418,894	-3.1%	\$ 290,488,837	\$ 3,573,589,678

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

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State Sales and Use Tax Analysis for Sherman-Denison MSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	67	71	\$ 2,776,766	\$ 2,873,889	-3.4%	\$ 2,673	\$ 1,071,831
Mining	*	*	*	*	*	*	*
Construction	212	214	34,522,050	21,769,184	58.6	341,293	4,812,342
Manufacturing	117	136	129,024,049	122,803,599	5.1	1,487,286	6,341,175
Transportation/Utilities	56	56	14,780,047	13,806,868	7.0	127,459	6,752,461
Wholesale Trade							
Durable Goods	61	64	18,367,283	18,953,762	-3.1	-23,104	6,038,517
Nondurable Goods	31	35	32,041,268	26,180,574	22.4	227,548	9,713,593
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Total Wholesale Trade	92	99	50,408,551	45,134,336	11.7	204,444	15,752,110
Retail Trade							
Building Materials	80	81	26,377,711	24,420,310	8.0	143,389	18,650,422
General Merchandise	35	32	56,028,037	55,660,809	0.7	270,528	37,985,706
Food Stores	137	144	41,315,617	39,675,787	4.1	256,229	14,177,859
Automotive	118	117	77,640,586	62,214,828	24.8	64,464	9,915,751
Clothing	94	94	9,488,413	7,814,726	21.4	86,154	9,372,007
Home Furnishings	150	150	16,312,479	12,860,194	26.8	37,662	10,951,778
Restaurants	278	264	25,858,141	23,670,222	9.2	271,945	22,852,710
Drug Stores	22	21	5,899,403	5,450,385	8.2	2,946	830,067
Liquor Stores	13	16	1,758,066	1,529,672	14.9	0	1,301,841
Miscellaneous Retail	554	575	20,839,594	21,297,028	-2.1	155,948	10,836,637
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Total Retail Trade	1,481	1,494	281,518,047	254,593,961	10.6	1,289,265	136,874,778
Financial Services	16	21	472,041	553,158	-14.7	511,562	738,842
Services	738	750	33,463,951	29,838,871	12.1	456,823	16,022,429
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	22	19	54,320	0	*	1,401	1,401
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Total	2,806	2,864	\$ 547,313,349	\$ 491,616,210	11.3%	\$ 4,422,206	\$ 188,574,225
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* - No data reported, cannot compute, or omitted to avoid disclosure

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State Sales and Use Tax Analysis for Texarkana MSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	36	33	\$ 840,989	\$ 616,936	36.3%	\$ 6,079	\$ 402,491
Construction	96	89	14,912,755	8,894,820	67.7	287,073	4,302,017
Manufacturing	83	88	124,289,654	136,235,742	-8.8	820,349	4,422,452
Transportation/Utilities	41	33	10,628,579	9,018,155	17.9	111,242	6,323,250
Wholesale Trade							
Durable Goods	84	94	26,073,568	26,652,724	-2.2	89,041	6,794,752
Nondurable Goods	41	41	148,418,196	91,791,924	61.7	268,341	7,723,081
Total Wholesale Trade	125	135	174,491,764	118,444,648	47.3	357,382	14,517,833
Retail Trade							
Building Materials	67	65	27,060,248	25,354,321	6.7	230,930	15,317,745
General Merchandise	36	32	49,545,739	47,909,671	3.4	290,795	38,062,738
Food Stores	109	111	43,618,965	38,420,926	13.5	117,170	11,154,594
Automotive	97	102	49,831,904	46,013,803	8.3	26,298	8,556,092
Clothing	84	92	7,771,398	8,450,434	-8.0	37,769	7,680,374
Home Furnishings	107	117	15,489,841	12,210,955	26.9	40,654	10,226,539
Restaurants	135	150	20,055,371	16,720,089	19.9	158,715	17,487,352
Drug Stores	20	23	6,301,628	5,475,438	15.1	15,415	910,906
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	389	398	15,761,692	12,417,338	26.9	97,302	9,763,960
Total Retail Trade	1,044	1,090	235,436,786	212,972,975	10.5	1,015,048	119,160,300
Financial Services	19	20	632,953	615,954	2.8	121,856	408,612
Services	463	491	58,030,330	79,593,868	-27.1	161,458	12,931,831
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	21	14	5,751	0	*	550	6,301
Total	1,930	1,995	\$ 619,376,508	\$ 566,497,062	9.3%	\$ 2,881,037	\$ 162,567,877

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	140	138	\$ 4,857,680	\$ 4,264,912	13.9%	\$ 11,451	\$ 1,794,951
Mining	13	10	1,786,618	485,870	267.7	67,568	686,780
Construction	253	254	64,501,625	44,232,266	45.8	1,033,819	12,365,382
Manufacturing	192	189	118,908,688	148,490,336	-19.9	2,912,896	17,279,764
Transportation/Utilities	67	66	26,672,577	26,211,920	1.8	864,577	22,930,143
Wholesale Trade							
Durable Goods	146	160	76,368,956	64,165,908	19.0	417,540	18,090,486
Nondurable Goods	73	70	71,086,182	64,949,669	9.4	1,797,311	13,395,668
Total Wholesale Trade	219	230	147,455,138	129,115,577	14.2	2,214,851	31,486,154
Retail Trade							
Building Materials	136	149	46,716,950	41,043,798	13.8	90,584	34,918,091
General Merchandise	44	43	72,589,094	71,202,708	1.9	605,963	61,120,572
Food Stores	191	189	89,977,132	81,752,880	10.1	39,559	24,222,057
Automotive	208	214	167,789,997	145,474,351	15.3	86,682	18,136,191
Clothing	170	170	22,145,998	23,180,159	-4.5	288,907	20,873,654
Home Furnishings	213	227	39,917,046	40,193,383	-0.7	44,184	30,509,963
Restaurants	368	386	46,155,311	43,664,805	5.7	206,003	43,185,059
Drug Stores	31	33	17,196,459	16,501,543	4.2	11,108	3,708,662
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	975	1,043	70,915,544	55,083,213	28.7	371,312	36,191,634
Total Retail Trade	2,337	2,454	573,473,971	518,096,840	10.7	1,744,302	272,936,323
Financial Services	60	68	11,383,064	10,463,900	8.8	216,465	993,806
Services	1,127	1,121	87,829,390	84,864,229	3.5	810,917	49,318,782
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	115	104	0	0	*	2,706,314	2,706,314
Total	4,523	4,634	\$ 1,036,868,751	\$ 966,225,850	7.3%	\$ 12,583,160	\$ 412,498,399

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

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State Sales and Use Tax Analysis for Victoria MSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	48	51	\$ 1,009,177	\$ 975,530	3.4%	\$ 1,015	\$ 662,573
Mining	30	31	12,334,635	9,881,794	24.8	1,132	2,341,499
Construction	96	110	35,503,752	40,351,683	-12.0	487,320	3,789,132
Manufacturing	58	72	39,261,166	42,645,999	-7.9	163,900	4,985,360
Transportation/Utilities	43	46	10,821,818	11,069,110	-2.2	764,813	6,720,453
Wholesale Trade							
Durable Goods	72	80	36,137,498	42,420,094	-14.8	25,362	10,062,541
Nondurable Goods	45	50	72,489,758	57,766,775	25.5	50,813	8,489,924
Total Wholesale Trade	117	130	108,627,256	100,186,869	8.4	76,175	18,552,465
Retail Trade							
Building Materials	58	56	21,184,003	21,264,174	-0.4	132,798	15,592,935
General Merchandise	23	21	40,298,573	33,614,580	19.9	436,252	33,004,949
Food Stores	101	103	52,191,554	50,703,464	2.9	23,837	17,024,890
Automotive	85	84	55,647,467	53,069,442	4.9	52,532	8,848,013
Clothing	44	53	9,014,477	9,662,650	-6.7	30,529	6,760,804
Home Furnishings	93	94	14,409,336	13,577,819	6.1	271,206	11,974,770
Restaurants	211	212	21,549,276	20,769,762	3.8	52,997	20,430,632
Drug Stores	15	16	7,005,230	6,430,713	8.9	91,734	2,117,556
Liquor Stores	10	10	1,442,804	1,331,258	8.4	0	1,247,967
Miscellaneous Retail	297	279	27,209,122	24,839,896	9.5	176,336	16,985,409
Total Retail Trade	937	928	249,951,842	235,263,758	6.2	1,268,221	133,987,925
Financial Services	18	20	520,805	377,243	38.1	150,769	310,971
Services	476	499	41,463,514	35,467,544	16.9	441,015	23,247,415
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,856	1,910	\$ 499,493,965	\$ 476,219,530	4.9%	\$ 3,354,360	\$ 194,597,793

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	114	122	\$ 7,756,178	\$ 9,649,413	-19.6%	\$ 35,455	\$ 1,482,762
Mining	*	*	*	*	*	*	*
Construction	280	301	94,294,722	90,731,419	3.9	941,270	12,349,103
Manufacturing	231	229	440,267,353	413,466,143	6.5	1,837,728	13,037,417
Transportation/Utilities	84	89	114,132,979	100,399,650	13.7	1,288,119	30,741,981
Wholesale Trade							
Durable Goods	177	187	163,284,583	143,058,293	14.1	405,566	21,521,197
Nondurable Goods	83	77	96,400,781	42,304,440	127.9	239,926	9,758,913
Total Wholesale Trade	260	264	259,685,364	185,362,733	40.1	645,492	31,280,110
Retail Trade							
Building Materials	94	90	59,481,888	51,761,226	14.9	882,965	29,694,473
General Merchandise	43	42	76,207,932	69,120,085	10.3	240,135	56,693,016
Food Stores	274	277	112,296,979	95,247,784	17.9	105,394	35,475,088
Automotive	215	213	149,245,601	112,285,082	32.9	160,049	19,816,883
Clothing	157	154	19,376,114	19,139,349	1.2	73,493	17,302,527
Home Furnishings	197	211	34,095,649	34,643,481	-1.6	60,346	24,826,744
Restaurants	566	552	63,226,588	58,791,813	7.5	314,538	56,507,523
Drug Stores	28	31	12,105,551	11,251,836	7.6	11,102	3,792,546
Liquor Stores	23	22	3,722,937	2,979,937	24.9	0	2,865,167
Miscellaneous Retail	947	931	53,622,276	57,968,174	-7.5	755,124	30,442,942
Total Retail Trade	2,544	2,523	583,381,515	513,188,767	13.7	2,603,146	277,416,909
Financial Services	60	53	3,255,029	2,245,865	44.9	891,459	3,623,171
Services	1,160	1,158	92,203,607	95,827,478	-3.8	571,392	41,908,767
Public Administration	7	6	388,017	374,861	3.5	0	209,235
Nonclassifiable	4	4	498,698	467,542	6.7	8,507	448,850
Other	*	*	*	*	*	*	*
Total	4,827	4,824	\$ 1,595,863,462	\$ 1,412,369,373	13.0%	\$ 8,822,568	\$ 412,498,305

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	69	73	\$ 1,430,741	\$ 1,814,173	-21.1%	\$ 20,852	\$ 893,365
Mining	40	40	2,598,404	1,250,842	107.7	698	1,529,814
Construction	192	190	41,611,545	44,045,659	-5.5	340,453	3,432,966
Manufacturing	118	122	134,855,166	127,202,812	6.0	1,763,930	6,469,507
Transportation/Utilities	39	46	10,033,530	21,623,369	-53.6	268,067	7,053,564
Wholesale Trade							
Durable Goods	128	141	42,760,729	39,138,552	9.3	60,056	10,203,983
Nondurable Goods	50	50	36,409,982	26,776,131	36.0	83,060	6,856,435
Total Wholesale Trade	178	191	79,170,711	65,914,683	20.1	143,116	17,060,418
Retail Trade							
Building Materials	67	64	22,726,288	19,487,276	16.6	55,344	16,549,705
General Merchandise	39	38	46,415,368	45,511,194	2.0	1,288,347	42,984,201
Food Stores	147	151	59,731,875	56,497,514	5.7	65,444	19,957,433
Automotive	111	117	65,857,604	58,175,496	13.2	57,208	9,666,252
Clothing	106	127	6,890,903	7,196,692	-4.2	15,662	6,624,505
Home Furnishings	147	163	17,076,649	16,161,236	5.7	25,268	13,232,028
Restaurants	329	328	35,684,639	34,701,145	2.8	325,668	31,225,542
Drug Stores	23	21	11,361,746	10,393,709	9.3	55,748	2,644,922
Liquor Stores	26	26	3,185,886	3,005,028	6.0	791	2,599,971
Miscellaneous Retail	554	585	38,372,290	59,358,559	-35.4	545,292	24,746,361
Total Retail Trade	1,549	1,620	307,303,248	310,487,849	-1.0	2,434,772	170,230,920
Financial Services	25	26	470,133	219,277	114.4	16,096	190,083
Services	783	805	52,916,763	45,829,776	15.5	690,445	21,727,818
Public Administration	4	*	338,847	*	*	4	73,578
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	3,023	3,130	\$ 630,954,246	\$ 619,014,933	1.9%	\$ 5,678,433	\$ 228,805,082

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

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State Sales and Use Tax Analysis for Texas Non-MSA Areas

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,313	1,330	\$ 86,275,998	\$ 74,613,033	15.6%	\$ 384,063	\$ 12,424,265
Mining	911	916	258,579,827	193,695,215	33.5	24,121,017	83,871,613
Construction	3,773	3,973	500,180,201	560,739,505	-10.8	6,437,992	83,369,936
Manufacturing	2,557	2,657	2,645,423,377	2,117,027,730	25.0	60,333,465	178,136,275
Transportation/Utilities	1,527	1,535	685,872,501	619,722,480	10.7	7,041,519	244,806,007
Wholesale Trade							
Durable Goods	1,785	1,880	588,962,753	505,962,288	16.4	1,375,847	87,881,090
Nondurable Goods	1,383	1,432	1,068,198,762	909,691,630	17.4	9,740,955	54,307,937
Total Wholesale Trade	3,168	3,312	1,657,161,515	1,415,653,918	17.1	11,116,802	142,189,027
Retail Trade							
Building Materials	2,027	2,183	432,175,139	434,057,189	-0.4	1,628,907	206,182,427
General Merchandise	1,175	1,185	1,947,937,692	2,490,728,755	-21.8	6,074,991	633,245,606
Food Stores	4,878	5,059	1,435,981,059	1,288,143,723	11.5	2,315,749	452,854,044
Automotive	3,321	3,443	1,455,191,204	1,187,043,803	22.6	1,365,210	183,213,977
Clothing	1,738	1,870	119,179,148	131,002,608	-9.0	541,306	104,455,375
Home Furnishings	2,442	2,519	162,007,108	149,231,300	8.6	1,498,230	121,978,653
Restaurants	7,373	7,458	482,023,212	449,856,072	7.2	3,736,907	427,938,560
Drug Stores	556	593	196,592,505	183,459,704	7.2	874,476	25,597,109
Liquor Stores	537	536	48,171,909	44,612,743	8.0	80,466	41,447,033
Miscellaneous Retail	12,158	12,665	531,459,157	489,896,463	8.5	6,960,035	240,087,881
Total Retail Trade	36,205	37,511	6,810,718,133	6,848,032,360	-0.5	25,076,277	2,437,000,665
Financial Services	471	496	22,920,092	16,793,790	36.5	895,610	4,312,457
Services	14,828	15,374	799,602,205	724,930,636	10.3	7,039,542	296,031,064
Public Administration	192	189	42,016,418	41,051,768	2.3	218,483	17,175,501
Nonclassifiable	45	44	6,664,495	6,936,975	-3.9	0	557,478
Other	866	687	17,243	15,548	10.9	2,102,700	2,118,942
Total	65,856	68,024	\$13,515,432,005	\$12,619,212,958	7.1%	\$ 144,767,470	\$ 3,501,993,230

* - 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 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	51	68	\$ 12,023,824	\$ 11,737,122	2.4%	\$ 116,351	\$ 2,434,026
Mining	141	146	67,171,124	211,399,199	-68.2	56,657,245	69,522,163
Construction	958	935	345,474,457	367,087,353	-5.9	19,165,797	103,115,968
Manufacturing	3,964	4,144	7,084,438,964	6,280,085,431	12.8	338,108,433	1,287,232,971
Transportation/Utilities	769	786	3,068,988,787	1,846,531,179	66.2	242,858,219	1,681,048,219
Wholesale Trade							
Durable Goods	2,466	2,561	5,539,219,661	4,653,835,420	19.0	40,724,020	459,898,656
Nondurable Goods	977	1,028	4,522,173,156	3,035,975,965	49.0	123,417,810	213,602,445
Total Wholesale Trade	3,443	3,589	10,061,392,817	7,689,811,385	30.8	164,141,830	673,501,101
Retail Trade							
Building Materials	215	217	213,450,584	187,297,807	14.0	1,853,521	33,653,914
General Merchandise	36	42	29,040,667	5,841,337	397.2	0	24,523,083
Food Stores	62	62	26,211,102	24,268,263	8.0	125,181	8,088,581
Automotive	98	106	1,163,663,749	428,889,650	171.3	30,432,407	47,658,822
Clothing	235	232	57,893,497	35,778,889	61.8	1,085,909	24,914,988
Home Furnishings	996	1,033	1,615,528,137	834,759,643	93.5	4,087,545	345,569,908
Restaurants	109	112	25,122,743	14,096,251	78.2	153,215	8,370,024
Drug Stores	49	50	89,174,445	132,117,096	-32.5	399,974	4,465,797
Liquor Stores	*	5	*	661,607	*	*	*
Miscellaneous Retail	3,440	3,763	2,760,529,347	2,002,117,545	37.9	12,746,703	643,486,942
Total Retail Trade	5,243	5,622	5,981,321,892	3,665,828,088	63.2	50,884,455	1,141,347,203
Financial Services	318	332	164,528,980	299,496,184	-45.1	14,713,102	119,683,147
Services	4,340	4,560	2,658,343,760	2,818,380,488	-5.7	22,241,852	1,086,987,906
Public Administration	4	7	84,296	364,482	-76.9	0	84,296
Nonclassifiable	*	*	*	*	*	*	*
Other	2,145	1,675	1,370,471,693	681,549,404	101.1	56,313,600	275,456,376
Total	21,376	21,864	\$30,814,240,594	\$23,872,270,315	29.1%	\$ 965,200,884	\$ 6,440,413,376

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

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State Sales and Use Tax Analysis for Dallas-Fort Worth CMSA

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	3,186	3,254	\$ 210,950,338	\$ 185,404,916	13.8%	\$ 1,574,448	\$ 104,539,859
Mining	107	109	469,266,164	256,894,011	82.7	4,016,178	8,658,226
Construction	6,659	6,776	3,181,793,096	2,752,607,183	15.6	53,659,221	536,799,274
Manufacturing	6,118	6,512	8,886,375,884	9,533,101,299	-6.8	376,282,599	1,407,438,396
Transportation/Utilities	1,728	1,758	5,013,036,996	4,215,612,234	18.9	224,107,563	2,633,638,260
Wholesale Trade							
Durable Goods	5,129	5,565	6,117,428,944	5,663,976,108	8.0	43,517,163	1,007,190,808
Nondurable Goods	1,811	1,959	4,931,589,944	4,494,682,139	9.7	13,326,470	315,801,212
Total Wholesale Trade	6,940	7,524	11,049,018,888	10,158,658,247	8.8	56,843,633	1,322,992,020
Retail Trade							
Building Materials	1,898	2,013	1,131,424,246	1,024,297,796	10.5	12,050,893	796,685,219
General Merchandise	1,281	1,236	1,604,096,816	1,484,235,326	8.1	13,677,537	1,320,764,438
Food Stores	5,084	5,047	2,552,580,428	2,304,495,140	10.8	8,222,636	808,963,173
Automotive	3,644	3,754	4,346,538,786	3,725,506,381	16.7	5,118,775	434,879,740
Clothing	4,187	4,245	684,670,589	631,660,280	8.4	5,748,959	604,657,403
Home Furnishings	5,500	5,727	2,428,078,620	2,299,368,735	5.6	18,198,719	1,109,077,181
Restaurants	11,157	11,047	1,809,482,053	1,724,787,350	4.9	17,174,455	1,463,601,014
Drug Stores	763	776	530,021,473	481,073,866	10.2	1,153,176	153,900,517
Liquor Stores	587	597	147,486,588	135,181,391	9.1	177,968	112,741,410
Miscellaneous Retail	17,590	17,991	2,971,667,429	2,691,309,161	10.4	56,644,536	1,222,025,816
Total Retail Trade	51,691	52,433	18,206,047,028	16,501,915,426	10.3	138,167,654	8,027,295,911
Financial Services	1,264	1,318	169,929,796	188,555,240	-9.9	24,077,163	60,742,949
Services	31,985	33,197	5,770,693,270	5,367,379,995	7.5	275,907,622	2,311,503,736
Public Administration	79	78	93,685,354	91,116,462	2.8	542,034	52,432,718
Nonclassifiable	49	50	13,856,979	17,018,123	-18.6	107,616	8,196,735
Other	2,262	1,607	6,277,946	5,162,479	21.6	14,659,537	14,818,772
Total	112,068	114,616	\$53,070,931,739	\$49,273,425,615	7.7%	\$1,169,945,268	\$16,489,056,856

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

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

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Industry	Reporting 2000 1st Qtr	Outlets 1999 1st Qtr	Gross Sales 2000 1st Qtr	Gross Sales 1999 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,610	2,670	\$ 184,212,395	\$ 154,944,035	18.9%	\$ 2,747,964	\$ 81,985,618
Mining	317	294	2,946,706,350	1,614,361,945	82.5	209,909,307	225,383,395
Construction	5,464	5,634	2,499,276,403	2,293,425,419	9.0	85,293,309	421,649,462
Manufacturing	5,748	5,920	6,656,266,038	5,400,407,776	23.3	177,161,661	693,282,602
Transportation/Utilities	1,619	1,728	2,333,886,173	2,411,546,427	-3.2	110,645,710	771,174,707
Wholesale Trade							
Durable Goods	4,689	5,008	4,529,593,808	4,119,227,706	10.0	62,735,719	726,057,553
Nondurable Goods	1,727	1,813	6,065,826,289	5,284,671,695	14.8	172,650,589	405,852,682
Total Wholesale Trade	6,416	6,821	10,595,420,097	9,403,899,401	12.7	235,386,308	1,131,910,235
Retail Trade							
Building Materials	1,751	1,784	907,297,068	775,503,798	17.0	10,657,356	620,007,806
General Merchandise	1,272	1,241	1,707,895,808	1,619,587,443	5.5	17,064,110	1,165,539,704
Food Stores	5,069	5,060	2,008,749,148	1,848,214,641	8.7	5,200,371	625,014,098
Automotive	3,306	3,349	2,849,370,877	2,326,548,916	22.5	4,046,837	370,626,961
Clothing	3,858	3,842	563,757,003	515,339,826	9.4	5,114,558	520,258,385
Home Furnishings	5,411	5,525	1,632,157,314	1,276,913,499	27.8	9,471,773	823,347,250
Restaurants	10,571	10,612	1,370,603,575	1,264,967,405	8.4	10,669,041	1,185,623,392
Drug Stores	683	704	435,987,096	385,772,306	13.0	2,086,673	158,196,255
Liquor Stores	768	758	91,511,347	83,943,321	9.0	148,535	69,469,263
Miscellaneous Retail	15,643	16,000	2,231,803,511	1,895,205,209	17.8	16,239,461	881,000,290
Total Retail Trade	48,332	48,875	13,799,132,747	11,991,996,364	15.1	80,698,715	6,419,083,404
Financial Services	1,079	1,105	113,420,784	120,010,188	-5.5	12,742,709	40,750,079
Services	26,376	27,245	4,120,250,857	4,136,270,773	-0.4	74,457,223	1,504,652,082
Public Administration	57	53	25,548,591	21,538,817	18.6	991	20,623,023
Nonclassifiable	55	55	43,550,020	27,986,638	55.6	85,549	2,997,986
Other	2,972	2,128	105,120	5,508,270	-98.1	151,147,843	151,252,963
Total	101,045	102,528	\$43,317,775,575	\$37,581,896,053	15.3%	\$1,140,277,289	\$11,464,745,556

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

NOTICE

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

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

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