

# **Second 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**

### **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 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr				
Anderson	884	897	\$ 830,234,537	\$ 921,099,878	-9.9%	\$ 2,272,871	\$ 63,515,735	
Andrews	388	412	53,583,717	40,386,589	32.7	124,589	17,609,942	
Angelina	1,719	1,737	576,215,979	535,031,888	7.7	22,819,110	165,797,881	
Aransas	566	563	70,015,050	62,938,712	11.2	471,798	31,303,875	
Archer	196	199	27,194,930	16,101,236	68.9	20,365	4,822,972	
Armstrong	35	32	2,509,832	1,893,322	32.6	2,078,657	2,700,212	
Atascosa	635	627	108,362,941	88,016,326	23.1	614,942	42,687,510	
Austin	680	685	104,363,200	120,172,402	-13.2	2,575,024	35,382,233	
Bailey	159	173	29,733,994	24,658,478	20.6	103,393	6,550,105	
Bandera	385	416	33,756,225	27,801,648	21.4	93,936	13,293,746	
Bastrop	993	1,007	189,158,983	150,529,527	25.7	677,803	58,429,845	
Baylor	114	118	15,894,574	13,307,794	19.4	19,162	4,301,560	
Bee	527	510	92,313,374	85,001,239	8.6	544,213	42,588,251	
Bell	4,340	4,190	2,083,448,856	1,725,528,611	20.7	11,424,915	389,081,096	
Bexar	26,753	27,121	10,903,130,785	10,824,232,030	0.7	324,689,348	3,533,599,455	
Blanco	276	285	63,370,323	52,339,113	21.1	81,094	12,771,651	
Borden	15	15	106,695	204,743	-47.9	0	94,140	
Bosque	387	380	46,619,692	44,301,718	5.2	215,596	11,477,295	
Bowie	1,962	1,978	682,241,605	603,417,590	13.1	6,613,606	175,250,336	
Brazoria	4,460	4,503	1,099,479,264	1,016,222,030	8.2	9,566,774	321,903,144	
Brazos	2,816	2,877	734,923,647	690,524,814	6.4	8,134,581	317,016,078	
Brewster	347	344	26,819,445	23,955,520	12.0	387,011	12,931,206	
Briscoe	47	50	2,751,115	3,217,402	-14.5	1,362	686,465	
Brooks	144	142	15,646,846	13,985,249	11.9	182,982	8,084,630	
Brown	876	934	179,139,595	176,963,997	1.2	2,085,594	56,973,182	
Burleson	332	330	54,120,779	48,514,834	11.6	179,346	13,333,403	
Burnet	1,009	986	174,440,931	155,952,833	11.9	669,289	74,002,974	
Caldwell	581	586	67,555,103	57,740,432	17.0	264,025	27,108,427	
Calhoun	456	468	220,734,941	165,171,170	33.6	4,596,043	29,694,255	
Callahan	257	282	15,370,630	15,066,388	2.0	139,715	5,969,781	
Cameron	5,964	5,713	1,106,847,001	1,052,686,826	5.1	14,014,825	470,026,488	
Camp	205	215	28,660,047	29,763,882	-3.7	6,918,451	17,292,980	
Carson	126	125	10,338,732	9,453,846	9.4	41,091	3,124,906	
Cass	522	556	81,660,826	82,714,100	-1.3	270,033	24,604,652	
Castro	158	158	26,592,300	21,713,845	22.5	64,344	4,985,541	
Chambers	465	455	114,180,768	116,412,908	-1.9	318,139	23,833,841	
Cherokee	875	840	187,967,601	188,039,880	-0.0	733,598	43,222,165	
Childress	149	149	23,950,723	21,964,157	9.0	119,326	9,880,551	
Clay	186	192	23,164,935	23,774,255	-2.6	32,489	4,468,816	
Cochran	62	60	7,012,823	5,397,298	29.9	55,930	1,736,411	
Coke	85	85	10,744,286	8,868,228	21.2	2,909	1,385,394	
Coleman	224	224	21,364,858	19,562,421	9.2	146,000	7,213,767	
Collin	8,765	8,361	3,008,614,690	3,058,508,690	-1.6	165,564,849	1,417,017,969	
Collingsworth	64	61	5,521,254	4,898,424	12.7	3,269	1,710,819	
Colorado	581	588	122,941,603	114,323,069	7.5	306,087	26,751,059	
Comal	2,160	2,172	934,394,765	1,109,470,413	-15.8	3,537,277	160,809,850	
Comanche	297	311	48,325,462	47,914,494	0.9	199,052	13,366,887	
Concho	56	55	5,003,630	5,122,625	-2.3	26,316	1,842,332	
Cooke	948	955	195,324,833	184,809,475	5.7	2,659,833	67,744,802	
Coryell	716	747	108,227,492	98,676,834	9.7	678,809	48,893,783	
Cottle	40	43	3,319,434	3,192,732	4.0	28,074	946,353	
Crane	107	107	13,455,949	10,568,737	27.3	90,510	3,994,180	

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	2000 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr	1999 2nd Qtr				
Crockett	118	130	\$ 10,843,394	\$ 9,120,290	18.9%	\$ 185,340	\$ 4,589,018		
Crosby	102	114	25,446,761	23,181,615	9.8	11,095	2,226,414		
Culberson	91	100	17,163,966	13,954,833	23.0	35,045	4,151,518		
Dallam	234	240	56,225,104	41,027,423	37.0	289,945	14,024,077		
Dallas	55,629	56,361	36,148,591,839	31,536,223,023	14.6	769,232,027	10,297,728,999		
Dawson	306	316	51,405,421	48,293,736	6.4	322,286	15,107,956		
Deaf Smith	390	387	97,980,823	137,934,297	-29.0	273,520	16,880,030		
Delta	91	97	6,070,472	4,464,255	36.0	7,055	1,729,492		
Denton	7,319	7,132	2,285,770,233	2,446,603,410	-6.6	19,263,533	864,646,970		
De Witt	442	439	68,467,366	59,264,995	15.5	241,434	17,656,303		
Dickens	48	58	5,606,665	11,261,636	-50.2	67,182	2,467,593		
Dimmit	168	181	18,480,736	15,732,048	17.5	100,095	9,052,989		
Donley	83	88	5,353,906	5,168,977	3.6	72,522	2,484,094		
Duval	206	216	24,350,001	19,118,843	27.4	22,494	7,164,215		
Eastland	498	502	122,662,818	102,168,439	20.1	1,108,070	19,573,074		
Ector	3,813	3,913	784,852,385	655,344,876	19.8	9,351,155	265,655,297		
Edwards	46	48	2,922,451	2,639,759	10.7	31,237	1,420,963		
Ellis	2,160	2,188	760,590,538	731,172,670	4.0	5,366,220	154,807,186		
El Paso	10,800	10,614	3,383,199,834	3,631,303,496	-6.8	49,629,394	1,038,340,579		
Erath	685	722	136,161,797	131,066,146	3.9	3,973,261	52,175,863		
Falls	291	317	30,662,258	31,618,512	-3.0	57,886	11,752,134		
Fannin	550	564	150,134,681	150,092,979	0.0	452,233	23,698,043		
Fayette	741	746	129,353,862	127,382,984	1.5	676,245	33,783,802		
Fisher	73	74	7,226,496	7,517,928	-3.9	17,411	1,805,288		
Floyd	145	149	26,315,958	22,849,976	15.2	66,850	4,562,450		
Foard	32	34	1,874,678	2,034,723	-7.9	272	564,439		
Fort Bend	6,021	5,762	2,058,667,813	2,003,647,621	2.7	73,924,376	635,991,100		
Franklin	205	197	19,666,516	24,125,346	-18.5	30,646	7,241,566		
Freestone	383	398	66,178,552	55,423,067	19.4	109,524	15,465,121		
Frio	238	259	36,885,305	31,496,501	17.1	94,326	15,932,320		
Gaines	285	296	58,418,178	54,787,802	6.6	195,019	12,534,926		
Galveston	5,001	5,083	2,377,876,289	1,209,049,743	96.7	16,879,792	385,884,291		
Garza	222	221	12,901,885	10,513,423	22.7	71,022	6,909,360		
Gillespie	855	882	103,569,604	98,506,832	5.1	260,100	43,556,759		
Glasscock	16	16	2,364,574	1,884,503	25.5	1,691	342,673		
Goliad	111	115	10,460,667	8,722,372	19.9	12,142	3,396,541		
Gonzales	381	369	106,954,426	92,427,412	15.7	670,577	18,675,686		
Gray	626	634	115,689,773	91,353,638	26.6	1,022,987	61,899,092		
Grayson	2,875	2,936	608,440,610	568,965,162	6.9	6,526,071	207,782,726		
Gregg	3,683	3,658	1,225,912,023	1,049,548,958	16.8	12,322,937	370,446,040		
Grimes	452	434	118,452,196	113,206,373	4.6	2,521,823	20,924,911		
Guadalupe	1,526	1,513	386,196,768	407,768,550	-5.3	6,769,450	120,743,348		
Hale	762	781	575,243,851	787,122,103	-26.9	1,981,571	42,539,345		
Hall	93	88	5,277,124	5,754,020	-8.3	6,463	2,447,085		
Hamilton	249	247	31,535,147	25,385,357	24.2	167,122	8,255,375		
Hansford	140	149	42,857,837	40,755,766	5.2	192,548	4,785,952		
Hardeman	106	112	8,520,530	7,391,732	15.3	8,972	3,107,961		
Hardin	934	897	180,399,675	166,322,048	8.5	761,720	44,835,323		
Harris	79,825	79,876	38,166,741,265	33,623,551,677	13.5	1,112,254,787	10,008,171,490		
Harrison	1,142	1,188	294,855,127	312,823,504	-5.7	1,919,236	75,284,639		
Hartley	39	37	11,034,134	8,045,958	37.1	1,909	1,706,186		
Haskell	143	151	20,235,266	17,160,200	17.9	26,155	5,038,611		

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	2000 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr				
Hays	2,326	2,328	\$ 486,475,453	\$ 423,616,541	14.8%	\$ 7,535,185	\$ 221,068,015	
Hemphill	128	136	11,189,503	10,487,112	6.7	164,255	4,222,983	
Henderson	1,445	1,487	222,712,315	199,016,626	11.9	7,872,686	107,669,730	
Hidalgo	7,734	7,547	1,791,322,643	1,745,084,899	2.6	18,620,088	714,049,116	
Hill	813	802	132,330,416	120,836,635	9.5	626,949	54,234,578	
Hockley	513	545	86,474,533	65,500,277	32.0	267,954	27,477,663	
Hood	921	927	116,460,701	113,429,533	2.7	857,266	57,199,791	
Hopkins	743	779	194,910,456	211,484,210	-7.8	1,385,262	52,444,189	
Houston	369	373	93,486,672	94,035,994	-0.6	3,823,123	23,687,055	
Howard	726	765	165,651,960	152,036,799	9.0	612,076	44,337,350	
Hudspeth	53	50	3,894,505	3,417,269	14.0	7,019	1,028,821	
Hunt	1,453	1,455	484,908,642	415,351,143	16.7	2,675,203	94,166,186	
Hutchinson	526	572	167,971,454	133,666,192	25.7	3,390,718	35,114,780	
Irion	51	57	1,975,291	1,525,418	29.5	7,808	761,622	
Jack	210	193	17,111,949	14,009,001	22.1	5,165	6,692,961	
Jackson	315	301	155,268,692	131,107,457	18.4	1,648,338	18,996,207	
Jasper	761	784	210,038,110	289,259,747	-27.4	397,968	48,333,165	
Jeff Davis	80	76	2,913,583	4,038,112	-27.8	3,744	1,497,227	
Jefferson	5,441	5,376	2,541,302,701	2,352,413,232	8.0	23,363,653	564,349,424	
Jim Hogg	108	103	11,167,109	9,870,630	13.1	17,672	5,068,291	
Jim Wells	891	904	143,720,940	108,981,531	31.9	1,334,623	59,010,513	
Johnson	2,202	2,121	511,668,682	449,966,949	13.7	5,597,093	161,586,916	
Jones	316	314	78,084,719	61,625,970	26.7	353,489	22,762,782	
Karnes	237	247	30,053,452	27,255,292	10.3	98,980	9,976,217	
Kaufman	1,698	1,706	325,772,507	310,155,521	5.0	2,308,736	105,817,587	
Kendall	848	840	186,970,505	159,097,503	17.5	797,017	39,922,561	
Kenedy	4	5	12,361	25,107	-50.8	0	10,061	
Kent	24	24	5,392,717	3,176,676	69.8	7,957	232,604	
Kerr	1,128	1,180	212,576,101	193,115,433	10.1	4,296,324	94,736,609	
Kimble	138	136	25,226,249	21,044,840	19.9	54,291	6,556,853	
King	7	9	369,819	343,387	7.7	0	113,626	
Kinney	62	64	5,997,348	5,151,972	16.4	44,442	1,624,711	
Kleberg	571	562	80,263,832	73,696,772	8.9	502,389	39,774,315	
Knox	114	111	15,721,573	12,072,319	30.2	25,272	3,719,411	
Lamar	1,121	1,132	281,010,570	221,299,332	27.0	1,414,328	83,220,605	
Lamb	288	293	72,906,487	57,967,086	25.8	458,925	8,559,832	
Lampasas	382	362	52,168,718	41,692,827	25.1	149,379	15,866,696	
La Salle	117	108	10,434,364	8,727,211	19.6	6,523	3,449,457	
Lavaca	473	503	126,277,232	98,567,280	28.1	928,159	21,534,086	
Lee	386	417	101,909,917	80,657,856	26.3	212,508	23,369,578	
Leon	372	394	100,313,835	99,291,890	1.0	7,153,888	19,924,855	
Liberty	1,174	1,236	429,209,336	448,592,050	-4.3	973,080	70,650,319	
Limestone	485	485	77,084,436	65,837,199	17.1	689,625	25,602,640	
Lipscomb	76	79	4,475,658	4,339,486	3.1	1,546	1,168,199	
Live Oak	245	250	29,705,948	27,393,748	8.4	105,890	8,453,864	
Llano	474	485	56,647,088	53,849,258	5.2	185,634	17,913,214	
Loving	*	*	*	*	*	*	*	
Lubbock	6,011	6,131	1,911,573,479	1,789,396,401	6.8	15,634,525	551,951,334	
Lynn	90	98	20,657,833	17,661,861	17.0	29,918	3,604,396	
Madison	210	198	48,752,897	23,236,411	109.8	54,067	9,600,563	
Marion	254	257	36,109,714	43,779,301	-17.5	28,705	7,834,989	
Martin	107	109	30,280,874	29,345,748	3.2	20,856	3,988,424	

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	2000	2nd Qtr 1999	2nd Qtr	2000	2nd Qtr	1999			
Mason	128		129	\$ 10,953,265	\$ 9,412,436	16.4%	\$ 7,363	\$ 2,672,823	
Matagorda	711		729	124,794,421	118,480,594	5.3	359,683	44,637,324	
Maverick	740		714	109,628,105	101,093,471	8.4	3,279,052	53,198,202	
McCulloch	210		206	33,851,346	28,376,928	19.3	50,079	10,913,331	
McLennan	4,941		4,891	1,888,176,272	1,576,941,617	19.7	13,832,313	436,937,932	
McMullen	21		21	1,184,205	1,129,294	4.9	10,657	314,314	
Medina	652		677	106,650,744	104,833,321	1.7	411,552	26,521,944	
Menard	71		68	4,543,497	3,978,541	14.2	652	1,810,380	
Midland	3,799		3,927	1,235,116,841	949,817,436	30.0	21,381,374	345,099,933	
Milam	459		476	66,535,344	63,507,355	4.8	289,179	19,421,195	
Mills	133		127	12,470,192	12,215,824	2.1	17,946	4,118,036	
Mitchell	189		197	15,083,897	14,052,542	7.3	34,330	6,628,981	
Montague	509		525	55,092,344	49,570,566	11.1	162,986	18,777,251	
Montgomery	5,922		5,673	1,859,719,640	1,687,774,612	10.2	61,053,774	654,305,712	
Moore	411		400	73,801,392	78,141,044	-5.6	2,783,781	22,592,877	
Morris	240		245	198,840,817	126,587,320	57.1	5,462,550	14,688,681	
Motley	38		44	3,797,255	6,061,098	-37.4	1,101	967,576	
Nacogdoches	1,250		1,265	316,888,884	285,964,343	10.8	3,582,985	90,117,247	
Navarro	961		978	234,669,686	223,104,906	5.2	1,470,115	58,832,694	
Newton	169		165	26,759,674	27,448,475	-2.5	62,008	4,873,223	
Nolan	407		422	59,930,101	62,576,098	-4.2	780,404	23,189,547	
Nueces	7,607		7,594	2,661,778,889	1,930,834,924	37.9	32,300,247	767,653,421	
Ochiltree	295		296	40,879,801	38,999,608	4.8	124,119	15,238,755	
Oldham	43		47	5,942,156	5,791,415	2.6	112,688	1,324,688	
Orange	1,616		1,528	321,952,921	292,554,700	10.0	1,913,180	97,893,872	
Palo Pinto	653		672	166,489,452	146,024,552	14.0	410,610	55,431,325	
Panola	453		454	87,146,836	71,936,953	21.1	449,816	21,414,397	
Parker	1,639		1,615	413,235,483	379,716,968	8.8	3,136,923	107,616,106	
Parmer	151		147	45,041,824	34,315,303	31.3	161,845	3,718,548	
Pecos	416		429	52,413,693	49,129,343	6.7	299,512	18,027,941	
Polk	850		864	145,069,259	129,531,929	12.0	499,689	53,645,712	
Potter	3,353		3,432	1,170,531,618	1,136,185,583	3.0	13,156,799	430,328,150	
Presidio	171		164	11,484,898	9,528,243	20.5	37,291	4,610,815	
Rains	177		187	19,698,748	17,813,381	10.6	31,066	8,189,363	
Randall	1,496		1,520	287,828,793	254,821,759	13.0	2,356,642	94,448,435	
Reagan	103		111	12,110,273	9,133,306	32.6	11,020	6,505,721	
Real	90		87	3,636,383	2,976,063	22.2	4,166	1,856,957	
Red River	237		232	49,702,168	50,370,889	-1.3	75,957	7,559,601	
Reeves	285		295	39,390,982	31,338,327	25.7	229,063	13,150,969	
Refugio	177		179	27,511,393	18,509,106	48.6	198,505	7,648,472	
Roberts	17		23	679,728	609,408	11.5	1,366	252,250	
Robertson	285		286	46,954,927	33,248,662	41.2	5,026,203	13,679,824	
Rockwall	1,054		1,043	227,580,239	184,898,356	23.1	710,065	109,408,650	
Runnels	285		285	45,561,166	42,640,866	6.8	131,692	11,855,096	
Rusk	813		830	154,366,360	137,532,296	12.2	1,647,681	45,485,335	
Sabine	232		242	52,954,112	57,721,152	-8.3	54,522	9,204,013	
San Augustine	152		141	27,446,109	23,023,236	19.2	103,261	6,057,375	
San Jacinto	254		280	17,757,276	15,346,250	15.7	23,823	7,030,260	
San Patricio	1,070		1,064	179,701,858	210,295,136	-14.5	4,413,059	61,664,109	
San Saba	148		156	10,297,919	10,501,636	-1.9	14,812	3,787,628	
Schleicher	67		72	8,535,710	6,576,579	29.8	1,178	2,008,372	
Scurry	386		412	67,203,743	52,761,568	27.4	16,076,252	41,193,832	

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr			
Shackelford	106	111	\$ 5,141,510	\$ 4,326,443	18.8%	\$ 37,720	\$ 2,637,028
Shelby	508	506	85,937,647	79,252,462	8.4	474,066	24,932,230
Sherman	62	58	6,128,021	4,704,199	30.3	53,524	1,526,369
Smith	4,653	4,691	1,100,237,143	1,163,177,356	-5.4	16,417,262	435,029,752
Somervell	198	183	24,210,107	17,365,205	39.4	18,195	7,208,616
Starr	588	562	72,747,307	67,635,999	7.6	284,453	34,258,615
Stephens	310	320	27,746,182	32,007,342	-13.3	591,981	14,241,558
Sterling	42	48	2,383,303	1,812,477	31.5	4,198	1,035,539
Stonewall	69	70	3,731,289	3,990,458	-6.5	460	1,817,765
Sutton	156	161	17,786,494	14,686,559	21.1	157,734	7,580,114
Swisher	148	158	20,684,758	19,181,919	7.8	49,191	4,860,925
Tarrant	30,367	30,558	12,820,823,685	11,437,921,011	12.1	223,467,510	4,070,420,890
Taylor	2,984	3,053	797,079,566	858,789,401	-7.2	8,045,459	280,280,959
Terrell	34	31	955,957	822,129	16.3	513	525,394
Terry	245	247	59,625,111	46,465,556	28.3	54,640	10,132,346
Throckmorton	47	49	2,152,740	1,972,854	9.1	643	954,057
Titus	657	641	357,288,081	340,224,979	5.0	610,385	49,957,911
Tom Green	2,707	2,744	597,818,560	535,344,023	11.7	5,489,937	191,647,468
Travis	20,464	20,530	9,053,322,796	7,341,944,130	23.3	152,962,715	2,838,979,846
Trinity	270	287	21,518,001	25,980,522	-17.2	61,310	9,810,197
Tyler	316	322	35,745,989	37,790,524	-5.4	85,091	12,204,706
Upshur	562	550	79,211,748	75,380,204	5.1	199,563	25,651,061
Upton	102	119	22,927,217	13,234,134	73.2	139,386	2,326,594
Uvalde	578	555	126,838,951	107,017,674	18.5	312,806	37,245,495
Val Verde	756	775	118,510,959	110,484,025	7.3	1,991,105	51,779,600
Van Zandt	1,203	1,200	109,022,756	88,557,512	23.1	585,300	39,563,070
Victoria	1,884	1,900	541,045,596	503,619,198	7.4	6,739,206	203,019,972
Walker	877	894	234,310,715	194,302,790	20.6	1,807,042	63,433,385
Waller	607	582	203,589,274	177,823,364	14.5	976,870	29,348,386
Ward	303	319	27,780,447	27,008,023	2.9	106,521	12,771,415
Washington	866	835	245,290,550	240,451,107	2.0	2,598,355	57,052,602
Webb	3,482	3,493	850,644,356	815,097,086	4.4	10,914,974	320,335,334
Wharton	1,001	1,022	235,793,768	208,361,969	13.2	1,201,180	55,336,597
Wheeler	154	168	15,353,672	14,230,478	7.9	7,644	3,873,791
Wichita	2,897	2,960	666,742,420	633,265,332	5.3	9,027,069	252,157,975
Wilbarger	316	333	89,211,125	68,350,190	30.5	396,902	15,533,320
Willacy	209	209	33,846,098	25,583,128	32.3	299,871	10,064,126
Williamson	4,558	4,475	1,885,331,280	1,211,987,383	55.6	17,424,020	684,140,198
Wilson	479	474	48,241,854	42,794,519	12.7	222,906	16,662,657
Winkler	201	223	48,361,312	30,686,833	57.6	40,878	10,898,140
Wise	844	875	222,847,126	195,981,724	13.7	1,098,673	63,096,955
Wood	964	974	111,024,386	107,326,896	3.4	1,168,885	43,338,295
Yoakum	210	217	35,152,160	39,395,993	-10.8	70,271	7,438,828
Young	627	665	91,365,124	88,866,666	2.8	401,057	28,293,877
Zapata	213	194	26,622,331	19,913,874	33.7	29,600	10,175,946
Zavala	125	137	32,086,743	41,031,279	-21.8	97,848	3,489,731
In-State Total	447,177	448,511	\$171,556,416,246	\$153,763,817,709	11.6%	\$3,479,267,284	\$50,246,287,599

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State or Country	Reporting Outlets		Gross Sales		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000	2nd Qtr	1999	2nd Qtr	2000	2nd Qtr			
Alabama	319	307	\$	138,138,615	\$	74,148,805	86.3%	\$ 3,212,510	\$ 41,218,384
Alaska	*	*		*		*	*	*	*
Arizona	355	383		162,300,727		230,414,407	-29.6	2,539,648	48,713,075
Arkansas	467	496		238,928,749		210,074,801	13.7	2,700,518	47,447,590
California	2,781	2,766		6,536,116,583		5,084,457,640	28.6	51,910,099	594,860,299
Colorado	663	679		595,882,913		615,662,707	-3.2	18,639,813	207,065,168
Connecticut	341	349		1,766,995,532		745,861,481	136.9	62,210,809	212,266,125
Delaware	54	60		444,132,629		341,118,054	30.2	41,942,171	43,119,965
Florida	858	888		1,208,667,156		773,191,043	56.3	3,406,488	228,705,738
Georgia	983	957		1,018,694,206		864,791,834	17.8	7,983,613	403,167,243
Hawaii	13	7		2,786,697		985,250	182.8	0	1,422,557
Idaho	52	44		285,073,070		142,574,808	99.9	177,279	17,648,995
Illinois	1,193	1,194		1,475,082,239		1,300,202,210	13.5	35,260,305	345,877,286
Indiana	277	291		366,833,566		232,898,477	57.5	5,356,742	55,191,548
Iowa	211	208		128,158,802		73,145,235	75.2	559,279	27,659,879
Kansas	467	439		587,529,205		254,065,595	131.3	22,975,482	284,621,543
Kentucky	195	204		142,068,996		123,988,270	14.6	2,244,430	19,251,707
Louisiana	1,067	1,095		220,966,104		221,574,762	-0.3	14,321,796	54,039,793
Maine	28	25		8,593,461		8,347,671	2.9	148	2,624,148
Maryland	279	281		122,872,881		95,278,946	29.0	4,284,165	32,570,996
Massachusetts	723	723		603,202,554		496,169,677	21.6	11,008,717	141,856,227
Michigan	440	453		489,325,644		354,280,817	38.1	54,087,125	157,014,185
Minnesota	693	725		527,039,100		552,092,994	-4.5	7,205,404	164,090,188
Mississippi	123	144		86,775,084		159,633,942	-45.6	1,244,707	5,464,626
Missouri	634	663		709,684,774		673,662,685	5.3	63,837,283	265,766,798
Montana	25	21		14,560,361		7,406,915	96.6	1,669	350,961
Nebraska	174	186		77,071,142		61,057,652	26.2	7,791,861	37,972,686
Nevada	35	35		4,806,155		13,381,809	-64.1	235,540	2,987,808
New Hampshire	92	85		46,020,847		35,204,812	30.7	289,642	4,046,938
New Jersey	900	897		4,885,700,874		3,996,420,496	22.3	52,516,959	887,651,157
New Mexico	521	553		105,037,754		93,300,661	12.6	243,401	18,115,831
New York	1,034	1,039		1,134,368,658		1,118,561,226	1.4	5,350,221	318,370,796
North Carolina	487	474		534,433,941		565,957,384	-5.6	5,872,420	70,995,137
North Dakota	20	24		5,744,213		5,187,942	10.7	1	1,542,676
Ohio	866	900		2,908,077,962		943,314,709	208.3	42,405,268	263,463,118
Oklahoma	1,075	1,132		3,574,863,538		1,667,280,638	114.4	113,084,907	218,044,966
Oregon	252	231		244,247,260		171,865,404	42.1	526,357	33,440,742
Pennsylvania	746	743		1,879,440,371		1,381,406,170	36.1	61,938,694	222,026,377
Rhode Island	57	65		77,598,925		77,891,898	-0.4	19,256	15,315,443
South Carolina	158	177		116,577,564		124,283,547	-6.2	3,382,447	36,327,119
South Dakota	30	30		48,701,621		60,622,804	-19.7	3,730,837	13,461,206
Tennessee	471	504		879,138,948		475,919,955	84.7	25,380,131	243,116,126
Utah	205	202		85,196,842		63,081,865	35.1	17,261,039	42,347,551
Vermont	21	18		101,112,195		4,241,139	2284.1	21,222	2,731,468
Virginia	361	373		573,779,677		608,577,256	-5.7	8,664,281	144,450,097
Washington	370	347		269,262,005		267,567,999	0.6	5,820,521	53,212,121
Washington, DC	107	102		348,090,777		323,596,102	7.6	212,724,490	561,867,025
West Virginia	25	20		11,495,596		20,050,812	-42.7	0	5,331,545
Wisconsin	466	459		509,702,422		367,380,832	38.7	5,769,735	52,106,694
Wyoming	15	18		658,350		955,568	-31.1	0	458,919
Canada	22	16		36,760,886		2,475,485	1385.0	0	5,762,781
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 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr			
Other	173	166	\$ 670,869,316	\$ 810,765,264	-17.3%	\$ 816,898	\$ 47,407,832
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Out-of-State Total	21,925	22,198	\$ 37,009,280,278	\$ 26,896,378,455	37.6%	\$ 990,956,328	\$ 6,704,605,789
	=====	=====	=====	=====	=====	=====	=====
 Total	 469,102	 470,709	 \$208,565,696,524	 \$180,660,196,164	 15.4%	 \$4,470,223,612	 \$56,950,893,388

"\*" - 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 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr			
Anderson	499	520	\$ 784,379,156	\$ 877,683,170	-10.6%	\$ 1,855,995	\$ 45,730,428
Andrews	171	189	19,994,783	16,694,797	19.8	22,198	8,099,272
Angelina	840	850	199,034,569	185,256,050	7.4	3,097,236	97,813,468
Aransas	329	321	53,406,925	47,367,972	12.7	84,966	26,930,248
Archer	94	101	8,279,213	8,656,979	-4.4	1,817	3,510,028
Armstrong	23	22	1,593,798	1,447,336	10.1	4,333	528,169
Atascosa	340	331	68,436,573	59,444,265	15.1	283,449	28,757,032
Austin	361	352	52,201,786	54,175,936	-3.6	534,986	24,353,198
Bailey	81	91	16,318,195	13,954,759	16.9	27,239	4,394,865
Bandera	200	218	25,272,874	20,086,546	25.8	73,293	8,734,888
Bastrop	548	545	139,038,574	115,815,001	20.1	355,290	45,936,753
Baylor	72	71	8,232,780	8,443,061	-2.5	4,236	2,437,241
Bee	282	263	44,952,971	38,756,902	16.0	139,035	22,116,458
Bell	2,369	2,295	1,011,820,138	811,316,133	24.7	7,233,487	272,551,548
Bexar	13,638	13,879	4,249,569,619	4,185,230,547	1.5	60,629,282	2,063,320,612
Blanco	154	155	10,011,542	8,661,970	15.6	41,976	4,716,380
Borden	5	4	37,294	33,343	11.8	0	31,050
Bosque	219	220	17,185,178	16,046,860	7.1	18,989	8,577,754
Bowie	1,074	1,078	255,747,757	235,131,685	8.8	5,298,174	129,911,670
Brazoria	2,284	2,299	488,370,665	453,132,456	7.8	4,628,407	238,714,952
Brazos	1,516	1,514	401,324,193	379,416,247	5.8	3,912,847	219,019,095
Brewster	213	203	19,105,110	17,972,785	6.3	148,442	9,956,786
Briscoe	27	32	1,219,114	1,288,572	-5.4	986	558,656
Brooks	100	100	12,878,838	12,332,318	4.4	176,856	7,348,285
Brown	468	504	93,230,864	84,718,259	10.0	1,565,025	45,245,472
Burleson	186	190	24,576,950	22,658,188	8.5	143,182	10,082,420
Burnet	511	502	108,217,754	99,791,334	8.4	284,222	51,918,153
Caldwell	310	307	51,510,558	43,014,754	19.8	223,786	21,004,426
Calhoun	239	243	36,307,578	32,981,931	10.1	174,503	18,570,999
Callahan	138	152	8,739,509	8,610,170	1.5	49,775	4,202,746
Cameron	3,564	3,379	641,024,546	591,581,753	8.4	9,367,054	339,834,536
Camp	135	139	22,144,893	19,486,834	13.6	8,143	9,600,946
Carson	63	67	5,619,554	5,132,488	9.5	11,584	2,002,099
Cass	330	338	42,401,535	47,501,718	-10.7	186,004	19,823,158
Castro	89	85	12,886,789	11,174,301	15.3	9,206	3,998,614
Chambers	259	246	40,863,001	64,255,338	-36.4	40,802	16,971,763
Cherokee	495	485	75,825,726	81,135,639	-6.5	265,079	31,987,007
Childress	92	96	17,006,780	17,263,437	-1.5	80,972	7,818,583
Clay	97	97	16,881,087	16,438,173	2.7	14,632	3,134,363
Cochran	44	40	6,256,838	4,594,539	36.2	50,200	1,516,148
Coke	56	55	7,310,299	5,674,817	28.8	378	1,112,762
Coleman	130	129	13,639,245	12,069,763	13.0	141,502	5,460,539
Collin	4,145	3,850	1,576,735,907	1,424,569,679	10.7	22,880,094	834,005,201
Collingsworth	33	31	2,844,459	2,712,517	4.9	2,703	1,165,491
Colorado	315	319	50,626,538	45,569,461	11.1	75,039	17,204,011
Comal	1,014	1,038	684,457,104	868,201,955	-21.2	1,045,336	112,900,511
Comanche	181	194	26,704,975	28,795,956	-7.3	19,136	8,194,802
Concho	36	35	4,231,283	4,345,821	-2.6	529	1,283,978
Cooke	515	518	107,815,087	100,350,660	7.4	2,071,968	49,215,261
Coryell	409	430	76,529,838	68,115,274	12.4	325,231	36,905,287
Cottle	26	30	3,039,891	2,912,508	4.4	326	694,541
Crane	50	57	4,988,863	4,500,816	10.8	956	1,935,220

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr			
Crockett	67	75	\$ 6,124,985	\$ 5,802,732	5.6%	\$ 1,767	\$ 3,113,091
Crosby	67	72	21,258,590	18,927,892	12.3	10,618	1,880,049
Culberson	61	67	15,415,808	12,075,990	27.7	3,809	3,889,726
Dallam	125	128	23,668,657	15,135,107	56.4	15,443	7,732,766
Dallas	25,215	25,412	9,963,761,707	9,437,967,403	5.6	106,447,920	4,076,297,662
Dawson	160	170	25,722,599	23,176,973	11.0	199,951	10,140,511
Deaf Smith	210	211	32,361,710	32,241,306	0.4	130,158	10,860,104
Delta	55	61	3,517,042	3,281,940	7.2	6,780	1,311,200
Denton	3,537	3,360	1,138,765,755	1,209,399,882	-5.8	11,967,192	601,295,747
De Witt	247	240	33,063,410	30,157,936	9.6	107,767	12,337,563
Dickens	34	36	2,600,593	2,373,495	9.6	66,841	1,276,769
Dimmit	98	106	12,735,769	11,795,291	8.0	98,568	7,250,702
Donley	54	55	4,089,902	4,054,097	0.9	1,839	2,034,979
Duval	132	141	9,344,659	8,158,115	14.5	21,223	4,699,649
Eastland	279	272	37,937,783	30,449,700	24.6	129,776	14,160,272
Ector	1,764	1,827	342,000,334	303,180,755	12.8	4,341,487	162,160,399
Edwards	24	23	2,023,835	1,730,779	16.9	433	651,051
Ellis	989	1,006	214,698,286	190,974,588	12.4	1,574,830	100,169,025
El Paso	5,947	5,802	1,503,459,309	1,376,843,489	9.2	20,238,783	724,004,170
Erath	340	372	86,146,977	80,382,837	7.2	3,723,734	39,019,066
Falls	194	211	17,093,183	17,744,067	-3.7	19,585	8,051,074
Fannin	317	323	46,525,799	43,461,844	7.0	89,444	18,158,780
Fayette	397	403	67,241,735	65,011,532	3.4	202,040	22,212,924
Fisher	42	40	3,280,855	3,125,288	5.0	4,721	1,198,395
Floyd	85	88	10,447,738	10,998,193	-5.0	3,005	2,263,046
Foard	21	20	1,502,899	1,369,005	9.8	218	519,571
Fort Bend	2,945	2,719	747,765,404	642,025,721	16.5	61,070,447	443,244,740
Franklin	124	127	15,586,818	20,902,230	-25.4	8,298	6,181,095
Freestone	236	248	47,234,088	32,264,403	46.4	15,754	11,306,264
Frio	133	144	20,738,061	17,934,338	15.6	62,113	9,023,236
Gaines	163	170	36,550,482	32,464,635	12.6	119,262	7,372,708
Galveston	2,748	2,757	552,019,757	491,823,270	12.2	12,375,088	290,152,337
Garza	160	158	6,944,907	6,493,281	7.0	8,235	3,870,689
Gillespie	471	487	63,540,324	62,734,285	1.3	153,311	33,498,813
Glasscock	6	8	484,608	479,830	1.0	781	204,486
Goliad	64	63	7,903,066	5,998,841	31.7	6,939	2,798,230
Gonzales	215	210	33,318,202	30,333,304	9.8	196,710	13,156,215
Gray	305	310	62,016,683	51,328,626	20.8	199,153	33,205,983
Grayson	1,525	1,555	316,646,418	287,417,979	10.2	3,668,163	152,237,296
Gregg	1,881	1,873	489,618,885	422,104,297	16.0	4,232,707	233,901,037
Grimes	259	240	72,943,024	59,072,028	23.5	2,134,384	16,232,596
Guadalupe	741	732	138,988,164	131,798,593	5.5	1,157,060	81,019,117
Hale	411	423	501,936,504	712,418,263	-29.5	1,733,005	33,010,000
Hall	57	57	3,694,946	3,481,057	6.1	3,583	2,083,215
Hamilton	138	137	12,425,441	12,248,771	1.4	5,302	5,018,478
Hansford	63	66	9,938,183	7,417,243	34.0	25,646	3,243,159
Hardeman	62	62	5,460,922	5,152,337	6.0	6,124	2,526,416
Hardin	478	446	92,003,598	92,032,862	-0.0	370,553	32,688,787
Harris	38,670	38,419	11,032,882,106	10,682,807,246	3.3	122,564,810	5,313,446,031
Harrison	557	580	115,610,850	101,430,236	14.0	884,649	47,272,915
Hartley	17	18	3,871,596	3,137,410	23.4	772	1,076,810
Haskell	83	88	15,614,674	13,930,613	12.1	10,782	3,227,874

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	2000 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr	1999 2nd Qtr				
Hays	1,205	1,204	\$ 266,554,174	\$ 225,698,812	18.1%	\$ 4,287,132	\$ 163,364,914		
Hemphill	59	62	4,931,546	4,771,425	3.4	21,866	2,189,654		
Henderson	893	918	148,312,701	134,816,310	10.0	866,266	75,350,045		
Hidalgo	4,669	4,460	1,122,528,022	1,022,218,740	9.8	13,428,679	556,455,475		
Mill	508	517	93,670,122	85,936,711	9.0	376,886	45,296,426		
Hockley	252	268	52,094,146	38,916,341	33.9	131,221	16,275,211		
Hood	501	494	79,956,301	83,195,840	-3.9	557,313	43,292,390		
Hopkins	414	417	102,074,442	93,003,088	9.8	480,069	38,071,416		
Houston	214	206	35,072,502	30,968,162	13.3	84,754	14,174,007		
Howard	378	395	68,898,869	67,544,655	2.0	201,678	30,009,104		
Hudspeth	41	40	2,920,020	2,776,440	5.2	7,019	880,235		
Hunt	840	832	171,686,375	158,079,219	8.6	2,168,931	74,187,220		
Hutchinson	254	287	40,894,486	39,218,377	4.3	585,012	20,993,470		
Irion	20	30	665,867	571,624	16.5	194	371,559		
Jack	107	93	8,286,100	6,946,985	19.3	3,562	3,746,460		
Jackson	152	148	32,315,771	27,660,753	16.8	82,927	11,030,530		
Jasper	428	450	84,461,074	83,833,683	0.7	288,074	37,537,243		
Jeff Davis	44	45	2,048,035	1,971,076	3.9	2,824	1,325,481		
Jefferson	2,797	2,727	664,295,847	635,969,200	4.5	10,085,502	364,437,293		
Jim Hogg	80	78	8,245,017	7,027,620	17.3	15,908	3,859,110		
Jim Wells	465	474	69,939,395	59,550,730	17.4	986,892	37,614,367		
Johnson	977	938	214,583,345	195,436,333	9.8	2,175,508	114,522,649		
Jones	154	146	47,479,856	39,362,726	20.6	159,227	18,206,706		
Karnes	135	139	17,758,618	16,169,293	9.8	64,876	7,846,659		
Kaufman	934	946	158,058,541	169,529,439	-6.8	943,719	75,930,385		
Kendall	439	412	143,296,135	112,391,948	27.5	333,928	28,042,181		
Kenedy	*	4	*	18,326	*	*	*		
Kent	16	13	4,866,967	2,689,769	80.9	0	172,930		
Kerr	559	585	136,413,067	124,201,479	9.8	3,264,696	67,626,122		
Kimble	89	84	13,853,058	12,767,036	8.5	10,399	5,756,193		
King	7	9	369,819	343,387	7.7	0	113,626		
Kinney	42	38	2,102,705	1,697,309	23.9	43,814	963,766		
Kleberg	328	329	60,325,284	56,411,372	6.9	354,130	33,040,066		
Knox	60	61	5,345,352	4,524,286	18.1	4,242	1,615,885		
Lamar	638	632	149,224,617	133,120,077	12.1	918,832	65,925,268		
Lamb	162	160	13,864,388	13,535,762	2.4	239,464	6,598,002		
Lampasas	191	187	31,577,556	26,588,419	18.8	19,054	10,354,534		
La Salle	77	75	8,100,756	6,018,942	34.6	2,502	3,005,424		
Lavaca	248	270	39,426,948	37,129,865	6.2	116,210	14,497,766		
Lee	183	211	48,799,574	35,752,085	36.5	43,763	14,155,616		
Leon	226	234	26,769,085	23,641,744	13.2	20,886	9,562,085		
Liberty	615	648	195,753,684	334,069,488	-41.4	605,094	53,473,807		
Limestone	294	303	44,882,699	40,954,788	9.6	244,550	19,137,166		
Lipscomb	37	36	1,945,548	1,948,857	-0.2	268	813,353		
Live Oak	134	145	22,855,236	21,649,344	5.6	105,504	6,286,311		
Llano	246	255	25,975,804	24,172,314	7.5	115,524	11,515,980		
Loving	*	*	*	*	*	*	*		
Lubbock	3,017	3,121	815,395,863	759,104,958	7.4	8,770,173	375,097,011		
Lynn	52	59	4,499,859	4,188,648	7.4	1,430	1,201,767		
Madison	120	108	42,003,053	17,609,478	138.5	50,215	8,033,867		
Marion	186	191	15,336,199	13,611,982	12.7	6,113	5,865,352		
Martin	49	52	10,044,056	9,196,531	9.2	15,325	1,608,455		

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	2000	2nd Qtr 1999	2nd Qtr	2000	2nd Qtr	1999			
Mason	76	68	\$ 4,702,729	\$ 4,407,973	6.7%	\$ 4,337	\$ 1,893,473		
Matagorda	399	405	71,876,708	68,352,517	5.2	278,712	33,440,132		
Maverick	528	510	97,706,005	84,658,706	15.4	3,185,991	49,004,961		
McCulloch	119	124	22,845,089	19,675,776	16.1	38,836	8,850,721		
McLennan	2,652	2,594	601,253,533	538,538,369	11.6	6,236,133	285,069,804		
McMullen	7	13	605,656	575,678	5.2	0	252,696		
Medina	348	368	72,929,187	70,343,493	3.7	82,771	19,913,017		
Menard	45	45	2,339,195	2,411,264	-3.0	652	1,074,279		
Midland	1,763	1,820	389,342,396	334,601,466	16.4	3,693,181	198,917,416		
Milam	263	274	41,697,719	38,204,506	9.1	48,051	14,672,970		
Mills	86	78	9,709,018	9,433,945	2.9	16,340	2,254,223		
Mitchell	116	122	10,646,171	9,849,008	8.1	32,255	5,344,740		
Montague	293	304	34,438,389	33,132,563	3.9	127,828	13,953,233		
Montgomery	2,703	2,548	797,497,360	710,074,534	12.3	7,382,294	422,780,296		
Moore	215	203	30,457,737	31,250,130	-2.5	677,743	16,987,657		
Morris	144	132	16,403,841	13,370,417	22.7	24,976	6,181,572		
Motley	24	28	1,289,569	1,465,481	-12.0	609	603,649		
Nacogdoches	685	686	147,010,716	144,491,924	1.7	2,244,955	69,035,346		
Navarro	519	542	87,431,065	85,908,241	1.8	808,420	43,598,617		
Newton	112	119	22,484,234	25,689,583	-12.5	40,257	4,367,925		
Nolan	215	225	33,708,698	37,915,631	-11.1	112,577	16,612,252		
Nueces	3,738	3,680	796,668,299	744,870,922	7.0	9,413,824	451,207,662		
Ochiltree	126	124	16,668,436	16,385,122	1.7	17,363	8,536,994		
Oldham	22	26	2,606,851	2,296,724	13.5	2,382	867,417		
Orange	863	792	152,871,416	147,160,321	3.9	724,707	77,724,750		
Palo Pinto	358	365	66,798,726	61,128,001	9.3	82,397	30,610,120		
Panola	221	227	37,550,674	30,413,912	23.5	171,112	14,597,146		
Parker	784	768	253,569,171	218,666,950	16.0	1,644,440	80,894,816		
Parmer	84	83	13,275,466	12,058,593	10.1	2,681	2,480,429		
Pecos	201	213	28,078,591	25,697,222	9.3	96,899	14,065,524		
Polk	462	468	90,691,663	82,060,743	10.5	168,891	41,836,619		
Potter	1,708	1,754	523,374,747	480,257,401	9.0	7,906,622	267,532,153		
Presidio	133	122	8,359,663	7,527,490	11.1	26,864	4,041,041		
Rains	110	116	11,776,108	10,940,115	7.6	4,376	7,039,641		
Randall	730	745	181,499,484	154,402,991	17.5	662,985	65,165,241		
Reagan	43	48	4,583,827	4,228,260	8.4	3,834	2,631,317		
Real	62	61	2,745,474	2,437,691	12.6	789	1,265,054		
Red River	154	149	14,390,148	14,529,245	-1.0	20,202	6,522,856		
Reeves	167	171	20,578,944	18,707,002	10.0	180,700	9,093,858		
Refugio	111	106	18,711,024	11,805,937	58.5	72,247	5,498,825		
Roberts	9	14	445,373	475,886	-6.4	648	205,090		
Robertson	176	172	16,223,758	14,802,956	9.6	4,941,921	11,401,532		
Rockwall	513	501	151,799,782	115,611,617	31.3	561,053	85,519,321		
Runnels	153	149	16,839,061	16,101,385	4.6	27,852	6,454,365		
Rusk	437	426	72,677,601	58,625,042	24.0	181,575	26,495,629		
Sabine	132	146	11,690,924	11,487,773	1.8	20,582	5,333,026		
San Augustine	84	84	9,426,557	8,803,802	7.1	96,743	3,764,400		
San Jacinto	156	170	13,461,027	11,067,336	21.6	16,378	6,086,667		
San Patricio	568	554	114,060,265	97,466,681	17.0	293,874	45,170,896		
San Saba	83	91	6,340,213	6,823,001	-7.1	4,229	3,065,170		
Schleicher	31	31	2,735,869	1,971,589	38.8	928	1,053,545		
Scurry	187	201	31,227,700	27,698,004	12.7	80,991	14,964,841		

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	2000 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr				
Shackelford	57	57	\$ 2,930,568	\$ 2,786,909	5.2%	\$ 2,246	\$ 1,694,110	
Shelby	295	297	47,014,133	44,313,574	6.1	103,219	18,845,947	
Sherman	34	30	3,417,877	2,778,501	23.0	33,132	949,953	
Smith	2,468	2,539	579,328,312	660,728,338	-12.3	6,612,415	287,501,326	
Somervell	111	106	9,672,347	9,340,396	3.6	4,528	4,814,214	
Starr	429	407	65,202,753	59,576,236	9.4	264,551	30,970,204	
Stephens	154	159	16,836,174	16,595,650	1.4	38,998	8,875,912	
Sterling	23	25	1,388,345	1,288,234	7.8	3,277	800,235	
Stonewall	36	40	2,380,025	3,034,003	-21.6	179	923,765	
Sutton	75	79	6,692,380	5,718,959	17.0	2,737	3,441,586	
Swisher	80	85	10,270,842	9,401,455	9.2	7,631	3,217,784	
Tarrant	14,291	14,101	5,108,743,935	4,464,142,141	14.4	58,969,891	2,462,262,811	
Taylor	1,451	1,517	383,249,620	374,183,736	2.4	5,240,325	182,426,733	
Terrell	21	21	582,424	514,884	13.1	16	404,975	
Terry	140	140	24,824,008	25,628,168	-3.1	22,822	7,675,198	
Throckmorton	29	30	1,447,784	1,346,881	7.5	334	745,995	
Titus	359	355	88,165,882	82,661,016	6.7	334,296	38,580,726	
Tom Green	1,385	1,399	317,436,697	281,862,885	12.6	3,167,370	137,585,339	
Travis	9,647	9,524	3,582,007,204	2,861,388,919	25.2	65,906,832	1,727,449,139	
Trinity	166	176	15,454,151	13,983,096	10.5	46,015	7,791,229	
Tyler	191	193	22,661,138	23,771,402	-4.7	54,427	10,481,530	
Upshur	299	287	49,236,825	45,958,999	7.1	141,773	19,696,521	
Upton	61	64	3,153,068	3,160,257	-0.2	52,840	1,682,832	
Uvalde	343	335	62,098,161	54,568,726	13.8	159,726	29,902,558	
Val Verde	455	456	94,035,187	87,091,454	8.0	1,796,418	43,570,280	
Van Zandt	834	827	70,865,200	64,365,504	10.1	449,928	32,988,619	
Victoria	958	930	259,102,466	242,823,041	6.7	4,760,142	137,978,125	
Walker	489	507	143,881,796	111,029,153	29.6	1,419,317	51,254,709	
Waller	311	296	124,583,283	113,655,419	9.6	180,542	20,636,956	
Ward	151	163	15,612,104	17,019,909	-8.3	25,259	7,085,858	
Washington	456	426	74,487,585	69,736,039	6.8	1,435,996	39,622,613	
Webb	2,208	2,168	549,662,071	455,998,328	20.5	5,260,107	247,391,512	
Wharton	538	549	97,125,134	90,994,733	6.7	737,048	37,893,018	
Wheeler	84	97	8,617,827	8,211,413	4.9	3,116	3,001,163	
Wichita	1,508	1,548	325,759,156	309,357,141	5.3	5,850,561	180,263,453	
Wilbarger	179	190	21,332,668	25,167,068	-15.2	65,220	11,398,958	
Willacy	146	145	17,056,086	17,057,030	-0.0	55,474	8,122,492	
Williamson	2,086	2,026	880,163,807	528,719,874	66.5	4,874,742	350,563,443	
Wilson	239	241	25,634,786	24,118,524	6.3	93,483	11,994,496	
Winkler	95	108	9,428,113	7,669,221	22.9	8,218	5,365,338	
Wise	398	405	104,288,658	95,147,134	9.6	364,657	41,663,729	
Wood	543	561	64,365,359	58,889,036	9.3	419,975	31,687,469	
Yoakum	104	98	13,794,183	12,783,099	7.9	3,120	3,301,842	
Young	326	338	36,392,049	32,253,656	12.8	149,676	17,558,557	
Zapata	141	120	13,733,447	9,391,908	46.2	15,724	6,244,827	
Zavala	86	88	6,920,991	10,615,447	-34.8	15,868	3,009,510	
In-State Total	225,281	224,383	\$ 63,591,266,010	\$ 59,325,760,002	7.2%	\$ 762,945,782	\$28,848,222,648	

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000	2nd Qtr	1999	2nd Qtr			
Alabama	88	82	\$ 10,565,867	\$ 7,950,430	32.9%	\$ 83,479	\$ 3,239,603
Alaska	*	*	*	*	*	*	*
Arizona	83	98	55,988,227	49,822,080	12.4	100,398	16,118,333
Arkansas	150	170	37,224,803	26,020,657	43.1	124,580	16,392,805
California	899	873	1,724,392,798	445,205,495	287.3	1,686,872	150,689,331
Colorado	209	214	114,338,058	419,635,736	-72.8	5,016,833	67,312,753
Connecticut	107	85	172,389,361	39,105,949	340.8	344,396	6,066,043
Delaware	11	12	185,974,132	86,169,372	115.8	222,071	383,163
Florida	281	303	97,497,630	101,250,650	-3.7	310,513	57,769,565
Georgia	276	264	250,443,409	161,042,176	55.5	736,259	73,444,015
Hawaii	*	*	*	*	*	*	*
Idaho	18	17	260,263,227	118,542,183	119.6	152,391	7,206,402
Illinois	340	348	243,069,543	180,521,416	34.6	831,822	91,566,389
Indiana	69	78	59,237,645	50,493,802	17.3	110,149	29,650,968
Iowa	42	42	7,512,185	8,719,327	-13.8	125,400	4,841,128
Kansas	126	123	163,700,610	92,125,127	77.7	377,965	155,838,355
Kentucky	68	57	19,542,287	15,944,671	22.6	243,605	5,540,538
Louisiana	367	375	52,320,465	48,862,448	7.1	155,218	9,597,055
Maine	14	9	6,624,449	7,463,071	-11.2	0	1,814,007
Maryland	74	67	33,602,872	22,388,475	50.1	20,035	8,728,487
Massachusetts	206	200	163,706,737	150,288,389	8.9	9,501,383	72,201,725
Michigan	100	89	36,538,682	26,347,966	38.7	690	19,739,405
Minnesota	181	183	80,832,271	74,978,717	7.8	241,526	40,675,319
Mississippi	33	45	952,275	736,390	29.3	202	704,760
Missouri	164	171	24,766,409	24,245,428	2.1	111,626	6,725,797
Montana	15	13	874,992	310,079	182.2	0	308,836
Nebraska	52	58	7,257,705	7,551,302	-3.9	541,502	3,565,856
Nevada	16	16	1,784,512	3,370,197	-47.1	57,866	1,658,219
New Hampshire	39	30	8,723,850	3,089,950	182.3	75,033	2,194,887
New Jersey	264	261	284,465,208	234,783,562	21.2	1,406,069	47,350,285
New Mexico	179	184	13,031,644	12,559,338	3.8	23,312	2,861,226
New York	298	292	360,774,806	349,682,625	3.2	448,263	111,962,531
North Carolina	138	131	146,003,553	154,550,479	-5.5	445,548	19,632,736
North Dakota	8	8	786,768	584,409	34.6	1	522,555
Ohio	208	219	2,014,416,566	228,693,976	780.8	5,071,585	53,261,508
Oklahoma	397	408	1,182,517,440	616,341,749	91.9	29,655,752	56,539,243
Oregon	61	49	25,258,963	6,135,019	311.7	71,273	9,621,750
Pennsylvania	185	170	196,780,765	167,772,964	17.3	507,240	59,483,849
Rhode Island	10	13	8,901,824	7,010,568	27.0	0	1,654,665
South Carolina	29	36	2,815,968	2,935,424	-4.1	19,680	788,326
South Dakota	11	10	42,767,146	54,069,593	-20.9	2,890	8,468,501
Tennessee	141	171	109,958,660	80,430,377	36.7	191,684	24,504,972
Utah	86	78	34,733,061	20,043,556	73.3	17,171,206	26,550,084
Vermont	6	5	4,353,562	3,308,779	31.6	21,222	1,254,671
Virginia	96	106	106,002,573	66,671,360	59.0	1,203,108	94,188,169
Washington	112	101	80,561,481	81,754,874	-1.5	184,376	20,239,514
Washington, DC	28	26	1,402,691	3,730,847	-62.4	5	4,543,696
West Virginia	6	4	1,945,312	1,081,629	79.9	0	448,650
Wisconsin	92	77	98,154,354	53,667,155	82.9	526,438	14,971,479
Wyoming	9	8	619,763	450,812	37.5	0	420,332
Canada	4	*	6,481,743	*	*	0	961,066
Mexico	*	*	*	*	*	*	*

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

December 15, 2000

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State or Country	Reporting Outlets		Gross Sales		Percent	Use Tax	Amount Subject to
	2000 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr	Change	Purchases	State Sales & Use Tax
Other	56	50	\$ 220,214,294	\$ 184,197,647	19.6%	\$ 606	\$ 7,800,071
	-----	-----	-----	-----	-----	-----	-----
Out-of-State Total	6,455	6,433	\$ 8,763,175,067	\$ 4,503,541,638	94.6%	\$ 78,122,072	\$ 1,422,004,163
	=====	=====	=====	=====	=====	=====	=====
 Total	 231,736	 230,816	 \$ 72,354,441,077	 \$ 63,829,301,640	 13.4%	 \$ 841,067,854	 \$30,270,226,811

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





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

December 15, 2000

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	11,824	11,720	\$ 856,882,566	\$ 755,933,229	13.4%	\$ 7,866,306	\$ 362,964,248
Mining	2,226	2,202	1,974,015,404	2,486,975,609	-20.6	295,867,806	460,954,258
Construction	27,900	28,006	11,374,247,411	9,552,123,752	19.1	262,783,393	1,784,152,317
Manufacturing	25,762	26,549	35,844,702,683	31,316,631,505	14.5	1,090,177,894	4,246,388,925
Transportation/Utilities	8,656	8,383	14,753,638,350	12,651,220,429	16.6	851,492,085	6,790,326,474
<b>Wholesale Trade</b>							
Durable Goods	20,872	21,555	23,793,029,608	19,893,098,327	19.6	163,911,446	3,582,367,237
Nondurable Goods	8,835	8,972	24,873,585,761	20,519,818,323	21.2	311,725,062	1,410,757,066
<b>Total Wholesale Trade</b>	<b>29,707</b>	<b>30,527</b>	<b>48,666,615,369</b>	<b>40,412,916,650</b>	<b>20.4</b>	<b>475,636,508</b>	<b>4,993,124,303</b>
<b>Retail Trade</b>							
Building Materials	9,421	9,697	4,562,606,131	4,286,848,834	6.4	37,076,781	3,038,252,214
General Merchandise	6,153	5,728	9,304,788,888	9,327,278,889	-0.2	338,986,976	5,658,626,787
Food Stores	23,808	23,823	10,419,964,370	9,435,664,950	10.4	28,088,297	3,201,745,861
Automotive	16,331	16,376	15,430,585,288	13,369,051,750	15.4	65,339,541	1,783,989,011
Clothing	16,265	16,531	2,627,278,397	2,334,098,131	12.6	27,717,269	2,283,962,862
Home Furnishings	23,153	23,352	7,813,146,769	6,555,570,931	19.2	131,085,548	3,535,623,815
Restaurants	49,027	48,142	6,322,234,245	5,845,126,031	8.2	81,382,070	5,374,843,770
Drug Stores	3,077	3,170	2,014,565,210	1,728,189,879	16.6	7,648,569	418,327,513
Liquor Stores	2,799	2,766	473,862,818	436,073,934	8.7	755,468	371,223,994
Miscellaneous Retail	81,702	81,231	13,385,408,961	10,511,398,311	27.3	122,987,335	4,603,630,984
<b>Total Retail Trade</b>	<b>231,736</b>	<b>230,816</b>	<b>72,354,441,077</b>	<b>63,829,301,640</b>	<b>13.4</b>	<b>841,067,854</b>	<b>30,270,226,811</b>
Financial Services	5,029	4,910	675,257,703	571,906,561	18.1	58,462,817	295,176,605
Services	123,227	124,357	21,657,469,622	18,663,909,987	16.0	462,700,824	7,477,665,922
Public Administration	485	449	225,326,894	227,511,545	-1.0	3,565,616	121,377,059
Nonclassifiable	218	215	120,662,302	77,722,454	55.2	339,432	16,483,048
Other	2,332	2,575	62,437,143	114,042,803	-45.3	120,263,077	132,053,418
<b>Total</b>	<b>469,102</b>	<b>470,709</b>	<b>\$208,565,696,524</b>	<b>\$180,660,196,164</b>	<b>15.4%</b>	<b>\$4,470,223,612</b>	<b>\$56,950,893,388</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

December 15, 2000

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MSA	Reporting	Outlets	Gross Sales		Percent	Use Tax	Amount Subject
	2000	1999	2000	1999			
	2nd Qtr	2nd Qtr	2000	1999	Change	Purchases	to State Sales
			2000	1999			& Use Tax
Abilene	2,984	3,053	\$ 797,079,566	\$ 858,789,401	-7.2%	\$ 8,045,459	\$ 280,280,959
Amarillo	4,849	4,952	1,458,360,411	1,391,007,342	4.8	15,513,441	524,776,585
Austin-San Marcos	28,922	28,926	11,681,843,615	9,185,818,013	27.2	178,863,748	3,829,726,331
Beaumont-Port Arthur-Orange	7,991	7,801	3,043,655,297	2,811,289,980	8.3	26,038,553	707,078,619
Brazoria PMSA	4,460	4,503	1,099,479,264	1,016,222,030	8.2	9,566,774	321,903,144
Brownsville-Harlingen-San Benito	5,964	5,713	1,106,847,001	1,052,686,826	5.1	14,014,825	470,026,488
Bryan-College Station	2,816	2,877	734,923,647	690,524,814	6.4	8,134,581	317,016,078
Corpus Christi	8,677	8,658	2,841,480,747	2,141,130,060	32.7	36,713,306	829,317,530
Dallas PMSA	79,523	79,733	43,464,541,003	38,881,929,439	11.8	972,993,319	13,151,263,277
El Paso	10,800	10,614	3,383,199,834	3,631,303,496	-6.8	49,629,394	1,038,340,579
Fort Worth-Arlington PMSA	35,129	35,221	13,862,188,551	12,381,034,461	12.0	233,058,792	4,396,823,703
Galveston-Texas City PMSA	5,001	5,083	2,377,876,289	1,209,049,743	96.7	16,879,792	385,884,291
Houston PMSA	94,014	93,584	42,832,108,096	38,057,802,232	12.5	1,249,501,026	11,422,300,848
Killeen-Temple	5,056	4,937	2,191,676,348	1,824,205,445	20.1	12,103,724	437,974,879
Laredo	3,482	3,493	850,644,356	815,097,086	4.4	10,914,974	320,335,334
Longview-Marshall	5,387	5,396	1,599,978,898	1,437,752,666	11.3	14,441,736	471,381,740
Lubbock	6,011	6,131	1,911,573,479	1,789,396,401	6.8	15,634,525	551,951,334
McAllen-Edinburg-Mission	7,734	7,547	1,791,322,643	1,745,084,899	2.6	18,620,088	714,049,116
Odessa-Midland	7,612	7,840	2,019,969,226	1,605,162,312	25.8	30,732,529	610,755,230
San Angelo	2,707	2,744	597,818,560	535,344,023	11.7	5,489,937	191,647,468
San Antonio	30,918	31,280	12,271,964,172	12,384,265,512	-0.9	335,218,981	3,831,815,310
Sherman-Denison	2,875	2,936	608,440,610	568,965,162	6.9	6,526,071	207,782,726
Texarkana	1,962	1,978	682,241,605	603,417,590	13.1	6,613,606	175,250,336
Tyler	4,653	4,691	1,100,237,143	1,163,177,356	-5.4	16,417,262	435,029,752
Victoria	1,884	1,900	541,045,596	503,619,198	7.4	6,739,206	203,019,972
Waco	4,941	4,891	1,888,176,272	1,576,941,617	19.7	13,832,313	436,937,932
Wichita Falls	3,093	3,159	693,937,350	649,366,568	6.9	9,047,434	256,980,947
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MSA Total	379,445	379,641	157,432,609,579	140,510,383,672	12.0	3,321,285,396	46,519,650,508
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Texas Non-MSA Areas	67,732	68,870	14,123,806,667	13,253,434,037	6.6	157,981,888	3,726,637,091
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Texas Total	447,177	448,511	171,556,416,246	153,763,817,709	11.6	3,479,267,284	50,246,287,599
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Out-of-State Taxpayers	21,925	22,198	37,009,280,278	26,896,378,455	37.6	990,956,328	6,704,605,789
	=====	=====	=====	=====	=====	=====	=====
Total	469,102	470,709	\$208,565,696,524	\$180,660,196,164	15.4%	\$4,470,223,612	\$56,950,893,388

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

December 15, 2000

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2000 2nd Qtr	1999 2nd Qtr	2000 2nd Qtr	1999 2nd Qtr			
Abilene	1,451	1,517	\$ 383,249,620	\$ 374,183,736	2.4%	\$ 5,240,325	\$ 182,426,733
Amarillo	2,438	2,499	704,874,231	634,660,392	11.1	8,569,607	332,697,394
Austin-San Marcos	13,796	13,606	4,919,274,317	3,774,637,360	30.3	75,647,782	2,308,318,675
Beaumont-Port Arthur-Orange	4,138	3,965	909,170,861	875,162,383	3.9	11,180,762	474,850,830
Brazoria PMSA	2,284	2,299	488,370,665	453,132,456	7.8	4,628,407	238,714,952
Brownsville-Harlingen-San Benito	3,564	3,379	641,024,546	591,581,753	8.4	9,367,054	339,834,536
Bryan-College Station	1,516	1,514	401,324,193	379,416,247	5.8	3,912,847	219,019,095
Corpus Christi	4,306	4,234	910,728,564	842,337,603	8.1	9,707,698	496,378,558
Dallas PMSA	37,066	36,825	13,523,819,054	12,840,948,137	5.3	147,410,005	5,922,754,606
El Paso	5,947	5,802	1,503,459,309	1,376,843,489	9.2	20,238,783	724,004,170
Fort Worth-Arlington PMSA	16,553	16,301	5,656,852,752	4,961,441,264	14.0	63,347,152	2,700,972,666
Galveston-Texas City PMSA	2,748	2,757	552,019,757	491,823,270	12.2	12,375,088	290,152,337
Houston PMSA	45,503	44,876	12,939,344,838	12,546,887,746	3.1	191,843,989	6,270,553,593
Killeen-Temple	2,778	2,725	1,088,349,976	879,431,407	23.8	7,558,718	309,456,835
Laredo	2,208	2,168	549,662,071	455,998,328	20.5	5,260,107	247,391,512
Longview-Marshall	2,737	2,740	654,466,560	569,493,532	14.9	5,259,129	300,870,473
Lubbock	3,017	3,121	815,395,863	759,104,958	7.4	8,770,173	375,097,011
McAllen-Edinburg-Mission	4,669	4,460	1,122,528,022	1,022,218,740	9.8	13,428,679	556,455,475
Odessa-Midland	3,527	3,647	731,342,730	637,782,221	14.7	8,034,668	361,077,815
San Angelo	1,385	1,399	317,436,697	281,862,885	12.6	3,167,370	137,585,339
San Antonio	15,632	15,890	5,098,649,673	5,209,349,619	-2.1	62,925,161	2,269,234,736
Sherman-Denison	1,525	1,555	316,646,418	287,417,979	10.2	3,668,163	152,237,296
Texarkana	1,074	1,078	255,747,757	235,131,685	8.8	5,298,174	129,911,670
Tyler	2,468	2,539	579,328,312	660,728,338	-12.3	6,612,415	287,501,326
Victoria	958	930	259,102,466	242,823,041	6.7	4,760,142	137,978,125
Waco	2,652	2,594	601,253,533	538,538,369	11.6	6,236,133	285,069,804
Wichita Falls	1,602	1,649	334,038,369	318,014,120	5.0	5,852,378	183,773,481
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MSA Total	187,542	186,069	56,257,461,154	52,240,951,058	7.7	710,300,909	26,234,319,043
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Texas Non-MSA Areas	37,739	38,314	7,333,804,856	7,084,808,944	3.5	52,644,873	2,613,903,605
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Texas Total	225,281	224,383	63,591,266,010	59,325,760,002	7.2	762,945,782	28,848,222,648
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Out-of-State Taxpayers	6,455	6,433	8,763,175,067	4,503,541,638	94.6	78,122,072	1,422,004,163
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Total	231,736	230,816	\$ 72,354,441,077	\$ 63,829,301,640	13.4%	\$ 841,067,854	\$30,270,226,811



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

December 15, 2000

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	75	98	\$ 2,493,289	\$ 2,571,291	-3.0%	\$ 2,759	\$ 1,170,890
Mining	49	49	5,893,140	7,463,383	-21.0	169,510	1,496,150
Construction	210	209	42,827,703	36,517,287	17.3	339,920	5,806,834
Manufacturing	106	101	65,802,821	64,650,815	1.8	860,731	6,605,271
Transportation/Utilities	53	57	34,916,083	102,610,478	-66.0	516,386	29,382,163
<b>Wholesale Trade</b>							
Durable Goods	137	140	43,213,757	42,446,772	1.8	63,721	15,442,617
Nondurable Goods	46	48	39,243,008	39,931,144	-1.7	51,104	8,701,177
Total Wholesale Trade	183	188	82,456,765	82,377,916	0.1	114,825	24,143,794
<b>Retail Trade</b>							
Building Materials	47	53	30,936,313	32,746,313	-5.5	67,940	23,230,603
General Merchandise	27	25	49,997,236	50,836,333	-1.7	3,175,695	38,798,950
Food Stores	172	180	77,385,545	69,134,672	11.9	97,217	23,382,051
Automotive	108	111	100,474,862	96,918,273	3.7	33,753	11,251,811
Clothing	88	99	11,434,580	10,025,271	14.1	286,932	10,692,045
Home Furnishings	156	154	22,807,275	21,501,427	6.1	57,271	15,424,298
Restaurants	338	337	38,571,390	36,526,584	5.6	444,197	33,952,719
Drug Stores	22	24	12,531,474	12,079,027	3.7	11,268	2,611,947
Liquor Stores	23	22	3,039,231	3,224,863	-5.8	1,008	2,894,607
Miscellaneous Retail	470	512	36,071,714	41,190,973	-12.4	1,065,044	20,187,702
Total Retail Trade	1,451	1,517	383,249,620	374,183,736	2.4	5,240,325	182,426,733
Financial Services	38	34	1,445,509	811,213	78.2	20,004	766,098
Services	804	786	176,036,451	185,702,687	-5.2	563,741	26,571,424
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	10	9	0	0	*	217,258	217,258
<b>Total</b>	<b>2,984</b>	<b>3,053</b>	<b>\$ 797,079,566</b>	<b>\$ 858,789,401</b>	<b>-7.2%</b>	<b>\$ 8,045,459</b>	<b>\$ 280,280,959</b>

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

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

December 15, 2000

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	151	149	\$ 6,465,162	\$ 5,954,578	8.6%	\$ 21,405	\$ 2,941,592
Mining	8	7	743,093	1,025,750	-27.6	0	216,966
Construction	379	370	132,707,008	126,774,093	4.7	2,100,396	20,290,790
Manufacturing	168	176	136,353,959	103,791,540	31.4	932,654	17,426,515
Transportation/Utilities	67	66	130,709,606	144,099,126	-9.3	305,344	54,769,929
<b>Wholesale Trade</b>							
Durable Goods	191	196	110,352,213	113,516,873	-2.8	238,649	25,978,419
Nondurable Goods	81	88	71,144,800	85,556,876	-16.8	537,218	14,566,608
<b>Total Wholesale Trade</b>	<b>272</b>	<b>284</b>	<b>181,497,013</b>	<b>199,073,749</b>	<b>-8.8</b>	<b>775,867</b>	<b>40,545,027</b>
<b>Retail Trade</b>							
Building Materials	116	118	46,759,038	44,577,973	4.9	238,374	37,102,399
General Merchandise	45	42	97,463,137	90,446,887	7.8	5,320,596	75,676,209
Food Stores	240	239	100,476,668	90,700,851	10.8	173,267	33,116,197
Automotive	166	170	241,713,819	196,321,463	23.1	290,625	22,607,262
Clothing	168	175	27,459,546	25,698,221	6.9	349,285	25,297,820
Home Furnishings	226	256	42,862,211	41,112,713	4.3	1,323,215	33,893,078
Restaurants	590	602	64,948,754	62,234,904	4.4	210,341	59,805,685
Drug Stores	42	44	19,171,524	18,016,036	6.4	57,760	4,182,108
Liquor Stores	40	39	5,695,935	5,441,311	4.7	235	5,039,066
Miscellaneous Retail	805	814	58,323,599	60,110,033	-3.0	605,909	35,977,570
<b>Total Retail Trade</b>	<b>2,438</b>	<b>2,499</b>	<b>704,874,231</b>	<b>634,660,392</b>	<b>11.1</b>	<b>8,569,607</b>	<b>332,697,394</b>
Financial Services	65	70	7,684,344	6,802,881	13.0	630,069	1,903,578
Services	1,294	1,324	155,050,045	166,662,611	-7.0	2,178,099	51,708,844
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	4	4	0	0	*	0	0
<b>Total</b>	<b>4,849</b>	<b>4,952</b>	<b>\$ 1,458,360,411</b>	<b>\$ 1,391,007,342</b>	<b>4.8%</b>	<b>\$ 15,513,441</b>	<b>\$ 524,776,585</b>

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

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	908	886	\$ 69,417,671	\$ 59,317,510	17.0%	\$ 771,234	\$ 40,408,841
Mining	27	31	20,307,027	21,841,975	-7.0	52,394	5,199,246
Construction	1,879	1,912	790,668,925	656,352,146	20.5	17,456,851	127,035,070
Manufacturing	1,245	1,332	1,915,326,174	1,567,318,318	22.2	38,755,759	166,097,596
Transportation/Utilities	506	463	438,674,892	310,188,761	41.4	6,262,552	206,035,659
<b>Wholesale Trade</b>							
Durable Goods	951	996	1,463,573,761	1,056,716,363	38.5	14,634,194	385,416,882
Nondurable Goods	386	412	478,097,307	463,720,404	3.1	1,062,495	62,967,228
<b>Total Wholesale Trade</b>	<b>1,337</b>	<b>1,408</b>	<b>1,941,671,068</b>	<b>1,520,436,767</b>	<b>27.7</b>	<b>15,696,689</b>	<b>448,384,110</b>
<b>Retail Trade</b>							
Building Materials	472	485	311,882,927	281,369,858	10.8	1,664,540	259,069,141
General Merchandise	363	325	381,542,038	353,306,202	8.0	16,346,166	329,709,265
Food Stores	1,137	1,155	752,664,643	666,171,444	13.0	2,685,713	267,526,176
Automotive	810	792	1,087,102,326	840,973,422	29.3	1,181,643	111,612,555
Clothing	944	975	210,556,159	181,882,690	15.8	1,726,600	198,792,312
Home Furnishings	1,738	1,740	709,349,455	372,117,020	90.6	25,597,776	312,732,103
Restaurants	3,149	3,023	497,079,067	437,790,045	13.5	5,224,320	435,122,029
Drug Stores	149	137	89,530,857	78,495,782	14.1	157,184	23,251,495
Liquor Stores	146	134	34,326,495	26,868,216	27.8	40,023	21,787,164
Miscellaneous Retail	4,888	4,840	845,240,350	535,662,681	57.8	21,023,817	348,716,435
<b>Total Retail Trade</b>	<b>13,796</b>	<b>13,606</b>	<b>4,919,274,317</b>	<b>3,774,637,360</b>	<b>30.3</b>	<b>75,647,782</b>	<b>2,308,318,675</b>
Financial Services	282	261	18,206,216	22,068,712	-17.5	4,067,602	10,034,332
Services	8,711	8,819	1,554,420,114	1,227,552,379	26.6	20,128,004	512,673,016
Public Administration	55	40	12,819,588	11,884,095	7.9	0	4,879,643
Nonclassifiable	13	13	855,112	13,894,549	-93.8	24,881	614,524
Other	163	155	202,511	325,441	-37.8	0	45,619
<b>Total</b>	<b>28,922</b>	<b>28,926</b>	<b>\$11,681,843,615</b>	<b>\$ 9,185,818,013</b>	<b>27.2%</b>	<b>\$ 178,863,748</b>	<b>\$ 3,829,726,331</b>

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

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	238	207	\$ 5,939,314	\$ 5,594,748	6.2%	\$ 57,121	\$ 3,046,780
Mining	29	28	8,255,643	5,332,318	54.8	123,766	3,236,949
Construction	575	590	302,433,277	241,961,256	25.0	3,804,925	21,870,366
Manufacturing	432	406	1,334,773,836	962,706,137	38.6	7,243,262	24,152,781
Transportation/Utilities	141	145	57,913,109	339,917,608	-83.0	1,300,736	59,683,480
<b>Wholesale Trade</b>							
Durable Goods	382	372	141,851,863	129,498,166	9.5	459,763	35,092,320
Nondurable Goods	116	109	82,049,695	70,045,980	17.1	250,884	13,038,581
<b>Total Wholesale Trade</b>	<b>498</b>	<b>481</b>	<b>223,901,558</b>	<b>199,544,146</b>	<b>12.2</b>	<b>710,647</b>	<b>48,130,901</b>
<b>Retail Trade</b>							
Building Materials	225	239	70,218,144	72,015,032	-2.5	268,567	52,335,399
General Merchandise	112	104	153,232,682	147,909,345	3.6	8,974,227	121,611,905
Food Stores	506	488	174,717,202	162,596,428	7.5	144,017	55,718,032
Automotive	277	287	198,394,152	196,270,014	1.1	346,608	30,394,035
Clothing	285	295	30,694,617	29,383,740	4.5	121,976	28,465,864
Home Furnishings	392	358	55,533,745	56,535,681	-1.8	290,449	44,949,677
Restaurants	899	915	89,864,532	86,027,112	4.5	727,216	82,147,770
Drug Stores	76	68	46,742,946	39,073,243	19.6	49,327	8,766,038
Liquor Stores	58	58	8,814,260	8,642,685	2.0	212	7,774,469
Miscellaneous Retail	1,308	1,153	80,958,581	76,709,103	5.5	258,163	42,687,641
<b>Total Retail Trade</b>	<b>4,138</b>	<b>3,965</b>	<b>909,170,861</b>	<b>875,162,383</b>	<b>3.9</b>	<b>11,180,762</b>	<b>474,850,830</b>
Financial Services	60	59	2,253,197	2,488,769	-9.5	267,649	1,014,960
Services	1,836	1,885	197,774,382	177,287,050	11.6	1,349,685	69,901,305
Public Administration	6	5	1,240,120	1,295,565	-4.3	0	1,190,267
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>7,991</b>	<b>7,801</b>	<b>\$ 3,043,655,297</b>	<b>\$ 2,811,289,980</b>	<b>8.3%</b>	<b>\$ 26,038,553</b>	<b>\$ 707,078,619</b>

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



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

Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	161	152	\$ 5,086,508	\$ 5,351,499	-5.0%	\$ 12,397	\$ 2,086,704
Mining	16	14	5,192,396	2,954,340	75.8	134,492	832,223
Construction	317	300	175,523,634	134,191,694	30.8	2,029,246	14,663,554
Manufacturing	223	227	196,737,232	236,603,592	-16.8	1,525,249	9,075,452
Transportation/Utilities	60	65	20,347,684	18,715,811	8.7	272,696	7,082,780
Wholesale Trade							
Durable Goods	166	161	75,017,781	55,485,692	35.2	25,434	10,106,084
Nondurable Goods	52	64	36,509,945	25,987,449	40.5	17,885	2,307,643
Total Wholesale Trade	218	225	111,527,726	81,473,141	36.9	43,319	12,413,727
Retail Trade							
Building Materials	113	107	43,706,764	34,832,432	25.5	654,052	33,363,991
General Merchandise	117	110	93,611,156	88,782,144	5.4	3,086,825	71,119,168
Food Stores	258	254	119,688,242	98,598,674	21.4	256,543	35,192,502
Automotive	158	168	101,601,877	94,719,188	7.3	67,543	16,486,450
Clothing	141	139	8,780,439	8,989,377	-2.3	14,327	8,476,655
Home Furnishings	183	186	13,098,302	13,219,970	-0.9	8,121	8,537,364
Restaurants	471	457	44,080,287	39,080,015	12.8	107,506	39,632,077
Drug Stores	26	26	17,554,050	15,454,220	13.6	27,099	4,077,039
Liquor Stores	17	16	2,017,745	1,878,191	7.4	192	1,893,078
Miscellaneous Retail	800	836	44,231,803	57,578,245	-23.2	406,199	19,936,628
Total Retail Trade	2,284	2,299	488,370,665	453,132,456	7.8	4,628,407	238,714,952
Financial Services	43	40	1,179,626	1,110,092	6.3	144,632	529,656
Services	1,109	1,148	93,322,828	80,632,138	15.7	776,109	35,446,780
Public Administration	9	8	1,164,830	962,148	21.1	0	892,660
Nonclassifiable	7	7	1,026,135	1,095,119	-6.3	227	164,656
Other	13	18	0	0	*	0	0
Total	4,460	4,503	\$ 1,099,479,264	\$ 1,016,222,030	8.2%	\$ 9,566,774	\$ 321,903,144

\* - 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 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	108	113	\$ 5,814,922	\$ 7,114,793	-18.3%	\$ 3,895	\$ 759,646
Mining	*	*	*	*	*	*	*
Construction	208	220	51,787,597	41,735,123	24.1	1,313,862	7,174,105
Manufacturing	220	233	126,376,238	156,777,467	-19.4	735,633	11,458,330
Transportation/Utilities	97	87	59,481,301	52,518,889	13.3	588,100	40,933,174
<b>Wholesale Trade</b>							
Durable Goods	261	246	76,868,849	71,388,252	7.7	54,215	19,548,153
Nondurable Goods	83	86	61,760,534	55,204,434	11.9	101,144	9,343,298
<b>Total Wholesale Trade</b>	<b>344</b>	<b>332</b>	<b>138,629,383</b>	<b>126,592,686</b>	<b>9.5</b>	<b>155,359</b>	<b>28,891,451</b>
<b>Retail Trade</b>							
Building Materials	146	149	48,387,775	37,600,521	28.7	201,965	37,441,802
General Merchandise	103	81	105,363,718	95,800,013	10.0	6,518,971	85,865,779
Food Stores	435	431	173,253,622	153,638,579	12.8	211,019	51,755,985
Automotive	199	203	92,224,622	100,439,224	-8.2	175,017	19,210,670
Clothing	297	298	34,012,670	32,039,086	6.2	257,316	29,204,699
Home Furnishings	248	229	32,949,260	35,357,167	-6.8	56,987	19,777,060
Restaurants	890	875	69,735,216	64,263,782	8.5	789,292	63,111,739
Drug Stores	32	35	12,964,832	12,009,949	8.0	915,309	3,107,270
Liquor Stores	25	25	3,247,787	3,147,461	3.2	0	2,451,885
Miscellaneous Retail	1,189	1,053	68,885,044	57,285,971	20.2	241,178	27,907,647
<b>Total Retail Trade</b>	<b>3,564</b>	<b>3,379</b>	<b>641,024,546</b>	<b>591,581,753</b>	<b>8.4</b>	<b>9,367,054</b>	<b>339,834,536</b>
Financial Services	82	72	2,173,277	2,039,564	6.6	67,057	832,995
Services	1,329	1,257	80,616,603	73,882,574	9.1	938,284	39,057,473
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	8	15	0	0	*	845,579	845,579
<b>Total</b>	<b>5,964</b>	<b>5,713</b>	<b>\$ 1,106,847,001</b>	<b>\$ 1,052,686,826</b>	<b>5.1%</b>	<b>\$ 14,014,825</b>	<b>\$ 470,026,488</b>

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

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	105	109	\$ 4,777,281	\$ 4,408,996	8.4%	\$ 16,681	\$ 2,480,480
Mining	16	17	5,822,288	4,162,085	39.9	24,986	1,039,553
Construction	168	191	53,611,210	53,428,974	0.3	1,508,508	7,159,796
Manufacturing	94	96	66,745,231	60,926,234	9.6	670,370	9,112,263
Transportation/Utilities	41	44	41,677,641	34,064,722	22.3	225,365	22,655,397
<b>Wholesale Trade</b>							
Durable Goods	69	73	30,718,269	25,700,951	19.5	20,920	11,519,377
Nondurable Goods	32	32	35,351,918	31,648,007	11.7	47,150	8,124,797
<b>Total Wholesale Trade</b>	<b>101</b>	<b>105</b>	<b>66,070,187</b>	<b>57,348,958</b>	<b>15.2</b>	<b>68,070</b>	<b>19,644,174</b>
<b>Retail Trade</b>							
Building Materials	65	64	37,622,346	38,112,247	-1.3	32,948	25,686,307
General Merchandise	31	34	60,847,390	57,600,695	5.6	2,910,905	48,016,053
Food Stores	176	175	76,705,740	68,058,793	12.7	142,643	20,697,831
Automotive	86	91	74,387,227	74,146,652	0.3	35,515	10,884,770
Clothing	93	97	16,245,783	14,582,718	11.4	152,758	15,928,684
Home Furnishings	147	158	33,826,540	28,470,835	18.8	223,701	22,819,927
Restaurants	341	332	45,989,666	44,102,748	4.3	201,118	41,641,188
Drug Stores	16	17	8,670,800	8,267,151	4.9	4,296	1,467,368
Liquor Stores	19	19	3,129,200	3,212,229	-2.6	33	2,679,430
Miscellaneous Retail	542	527	43,899,501	42,862,179	2.4	208,930	29,197,537
<b>Total Retail Trade</b>	<b>1,516</b>	<b>1,514</b>	<b>401,324,193</b>	<b>379,416,247</b>	<b>5.8</b>	<b>3,912,847</b>	<b>219,019,095</b>
Financial Services	30	30	1,912,767	1,946,437	-1.7	35,908	424,237
Services	732	763	92,930,861	94,769,127	-1.9	1,671,846	35,474,283
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	9	4	0	0	*	0	0
<b>Total</b>	<b>2,816</b>	<b>2,877</b>	<b>\$ 734,923,647</b>	<b>\$ 690,524,814</b>	<b>6.4%</b>	<b>\$ 8,134,581</b>	<b>\$ 317,016,078</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	170	169	\$ 5,568,328	\$ 5,183,709	7.4%	\$ 3,416	\$ 2,208,891
Mining	64	58	21,834,302	18,714,187	16.7	60,092	5,333,687
Construction	570	555	192,410,555	178,782,708	7.6	5,739,001	23,629,532
Manufacturing	343	359	453,005,634	340,471,953	33.1	17,255,736	42,568,246
Transportation/Utilities	161	146	117,100,853	112,746,665	3.9	1,373,989	104,002,190
<b>Wholesale Trade</b>							
Durable Goods	401	401	168,822,980	152,148,969	11.0	437,172	55,398,960
Nondurable Goods	137	136	781,431,278	311,901,460	150.5	187,104	14,421,258
<b>Total Wholesale Trade</b>	<b>538</b>	<b>537</b>	<b>950,254,258</b>	<b>464,050,429</b>	<b>104.8</b>	<b>624,276</b>	<b>69,820,218</b>
<b>Retail Trade</b>							
Building Materials	137	137	55,439,468	56,787,886	-2.4	381,547	43,021,603
General Merchandise	110	105	126,480,028	119,917,841	5.5	6,694,040	106,022,691
Food Stores	500	489	211,455,145	195,847,547	8.0	212,947	72,214,497
Automotive	282	289	197,101,850	166,667,062	18.3	250,461	30,493,145
Clothing	241	256	35,291,026	34,310,975	2.9	211,343	34,219,847
Home Furnishings	328	322	51,412,203	51,694,705	-0.5	212,874	38,965,098
Restaurants	1,120	1,091	113,666,702	109,754,415	3.6	1,266,683	103,398,942
Drug Stores	44	48	27,416,425	23,090,330	18.7	50,013	6,085,731
Liquor Stores	44	42	6,844,512	6,575,337	4.1	3,820	5,489,774
Miscellaneous Retail	1,500	1,455	85,621,205	77,691,505	10.2	423,970	56,467,230
<b>Total Retail Trade</b>	<b>4,306</b>	<b>4,234</b>	<b>910,728,564</b>	<b>842,337,603</b>	<b>8.1</b>	<b>9,707,698</b>	<b>496,378,558</b>
Financial Services	113	127	3,530,120	3,743,457	-5.7	154,441	1,309,041
Services	2,378	2,417	186,540,229	174,624,528	6.8	1,794,454	83,608,123
Public Administration	11	7	507,904	474,821	7.0	20	458,861
Nonclassifiable	5	4	0	0	*	183	183
Other	18	45	0	0	*	0	0
<b>Total</b>	<b>8,677</b>	<b>8,658</b>	<b>\$ 2,841,480,747</b>	<b>\$ 2,141,130,060</b>	<b>32.7%</b>	<b>\$ 36,713,306</b>	<b>\$ 829,317,530</b>

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

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,333	2,316	\$ 191,652,375	\$ 158,627,090	20.8%	\$ 809,635	\$ 102,286,356
Mining	55	58	34,951,507	361,593,387	-90.3	15,078,278	17,902,825
Construction	4,835	4,821	2,860,046,366	2,041,622,184	40.1	43,766,475	496,723,083
Manufacturing	4,291	4,515	6,901,465,665	6,635,249,350	4.0	248,299,132	901,709,726
Transportation/Utilities	1,340	1,249	5,941,136,221	4,012,786,987	48.1	211,186,243	2,576,789,793
<b>Wholesale Trade</b>							
Durable Goods	3,635	3,828	5,158,792,621	4,618,386,995	11.7	22,536,318	855,066,716
Nondurable Goods	1,349	1,387	3,744,742,178	3,532,556,010	6.0	18,601,902	243,339,147
<b>Total Wholesale Trade</b>	<b>4,984</b>	<b>5,215</b>	<b>8,903,534,799</b>	<b>8,150,943,005</b>	<b>9.2</b>	<b>41,138,220</b>	<b>1,098,405,863</b>
<b>Retail Trade</b>							
Building Materials	1,311	1,346	898,679,149	879,827,679	2.1	4,625,198	633,916,308
General Merchandise	908	866	1,188,744,913	1,107,914,238	7.3	54,601,076	962,341,547
Food Stores	3,303	3,121	1,834,127,172	1,657,797,587	10.6	8,195,988	544,689,369
Automotive	2,500	2,513	3,225,182,971	3,030,533,336	6.4	4,204,429	322,893,605
Clothing	2,997	3,046	559,732,037	509,458,409	9.9	7,902,123	490,710,339
Home Furnishings	4,007	4,125	1,895,547,350	1,977,536,198	-4.1	16,694,972	777,226,537
Restaurants	7,791	7,519	1,213,730,051	1,122,175,111	8.2	12,760,532	1,060,053,840
Drug Stores	485	504	286,081,633	275,283,172	3.9	761,720	84,825,939
Liquor Stores	400	404	123,307,801	116,118,271	6.2	120,623	95,603,308
Miscellaneous Retail	13,364	13,381	2,298,685,977	2,164,304,136	6.2	37,543,344	950,493,814
<b>Total Retail Trade</b>	<b>37,066</b>	<b>36,825</b>	<b>13,523,819,054</b>	<b>12,840,948,137</b>	<b>5.3</b>	<b>147,410,005</b>	<b>5,922,754,606</b>
Financial Services	980	946	149,498,972	169,512,540	-11.8	13,553,845	50,583,596
Services	23,110	23,302	4,853,881,209	4,393,227,612	10.5	233,424,695	1,922,338,838
Public Administration	55	54	83,731,271	96,622,001	-13.3	2,317,779	37,938,163
Nonclassifiable	42	43	15,033,557	15,092,806	-0.4	90,009	7,897,451
Other	432	389	5,790,007	5,704,340	1.5	15,919,003	15,932,977
<b>Total</b>	<b>79,523</b>	<b>79,733</b>	<b>\$43,464,541,003</b>	<b>\$38,881,929,439</b>	<b>11.8%</b>	<b>\$ 972,993,319</b>	<b>\$13,151,263,277</b>
	=====	=====	=====	=====	=====	=====	=====

\* - 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 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	124	117	\$ 10,952,658	\$ 10,151,141	7.9%	\$ 20,414	\$ 2,824,019
Mining	5	5	26,442,384	22,349,516	18.3	0	11,591
Construction	613	606	154,124,399	172,607,460	-10.7	1,412,743	24,738,702
Manufacturing	615	607	539,740,915	777,372,322	-30.6	5,428,955	28,251,709
Transportation/Utilities	110	132	133,085,204	129,350,045	2.9	13,659,923	62,281,789
<b>Wholesale Trade</b>							
Durable Goods	528	528	504,406,106	644,352,087	-21.7	954,336	53,288,014
Nondurable Goods	220	212	295,834,647	279,102,528	6.0	1,146,517	33,190,755
<b>Total Wholesale Trade</b>	<b>748</b>	<b>740</b>	<b>800,240,753</b>	<b>923,454,615</b>	<b>-13.3</b>	<b>2,100,853</b>	<b>86,478,769</b>
<b>Retail Trade</b>							
Building Materials	235	232	86,141,995	84,338,782	2.1	473,183	61,874,338
General Merchandise	153	149	239,856,871	216,960,543	10.6	15,047,167	187,458,170
Food Stores	715	724	225,308,827	217,201,143	3.7	511,838	63,157,242
Automotive	473	478	358,763,603	322,967,252	11.1	450,497	55,800,641
Clothing	553	561	115,992,938	106,696,756	8.7	1,418,040	78,833,972
Home Furnishings	553	510	95,462,030	89,640,820	6.5	165,274	65,840,018
Restaurants	1,371	1,336	149,329,817	136,150,851	9.7	1,273,137	133,810,470
Drug Stores	64	68	43,426,170	37,420,661	16.0	140,188	12,400,079
Liquor Stores	116	115	8,402,401	11,456,047	-26.7	8	7,330,359
Miscellaneous Retail	1,714	1,629	180,774,657	154,010,634	17.4	759,451	57,498,881
<b>Total Retail Trade</b>	<b>5,947</b>	<b>5,802</b>	<b>1,503,459,309</b>	<b>1,376,843,489</b>	<b>9.2</b>	<b>20,238,783</b>	<b>724,004,170</b>
Financial Services	95	94	4,348,370	4,782,201	-9.1	360,853	1,441,151
Services	2,513	2,484	208,713,325	212,442,303	-1.8	6,406,370	106,969,703
Public Administration	4	4	220,737	246,342	-10.4	0	190,430
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>10,800</b>	<b>10,614</b>	<b>\$ 3,383,199,834</b>	<b>\$ 3,631,303,496</b>	<b>-6.8%</b>	<b>\$ 49,629,394</b>	<b>\$ 1,038,340,579</b>

\* - 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 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,120	1,092	\$ 97,931,426	\$ 67,810,069	44.4%	\$ 460,889	\$ 36,349,602
Mining	57	50	34,187,163	33,983,719	0.6	3,187,036	4,978,075
Construction	2,169	2,123	894,136,440	684,878,930	30.6	12,657,949	123,326,598
Manufacturing	1,942	2,070	2,577,590,011	2,601,166,787	-0.9	76,660,428	387,053,384
Transportation/Utilities	509	513	195,228,608	181,907,996	7.3	20,071,918	116,576,806
<b>Wholesale Trade</b>							
Durable Goods	1,565	1,645	1,875,763,187	1,703,768,337	10.1	20,689,660	307,238,735
Nondurable Goods	559	560	1,151,207,553	892,938,509	28.9	1,895,395	98,162,362
Total Wholesale Trade	2,124	2,205	3,026,970,740	2,596,706,846	16.6	22,585,055	405,401,097
<b>Retail Trade</b>							
Building Materials	625	655	460,131,319	361,862,277	27.2	8,718,910	311,668,119
General Merchandise	470	432	596,605,437	562,221,458	6.1	29,897,183	500,141,199
Food Stores	1,916	1,842	902,801,304	799,724,648	12.9	3,879,757	277,656,308
Automotive	1,255	1,202	1,316,142,195	1,105,418,990	19.1	1,663,676	146,835,077
Clothing	1,286	1,280	211,520,668	195,326,752	8.3	4,069,278	198,109,163
Home Furnishings	1,709	1,703	475,569,011	423,803,357	12.2	1,240,646	326,961,895
Restaurants	3,775	3,696	669,411,420	620,669,051	7.9	7,033,388	512,432,571
Drug Stores	282	289	232,616,264	211,089,125	10.2	488,240	47,497,101
Liquor Stores	196	190	41,239,427	36,731,955	12.3	1,774	31,236,009
Miscellaneous Retail	5,039	5,012	750,815,707	644,593,651	16.5	6,354,300	348,435,224
Total Retail Trade	16,553	16,301	5,656,852,752	4,961,441,264	14.0	63,347,152	2,700,972,666
Financial Services	390	378	32,081,207	24,617,217	30.3	4,600,251	11,033,562
Services	10,146	10,318	1,333,722,326	1,215,954,545	9.7	29,486,785	598,150,431
Public Administration	26	29	12,717,873	11,754,424	8.2	0	12,223,184
Nonclassifiable	7	7	693,521	750,832	-7.6	0	682,250
Other	86	135	76,484	61,832	23.7	1,329	76,048
<b>Total</b>	<b>35,129</b>	<b>35,221</b>	<b>\$13,862,188,551</b>	<b>\$12,381,034,461</b>	<b>12.0%</b>	<b>\$ 233,058,792</b>	<b>\$ 4,396,823,703</b>
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\* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts  
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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	148	152	\$ 6,274,702	\$ 6,540,117	-4.1%	\$ 19,665	\$ 2,880,678
Mining	15	14	217,821,791	121,036,179	80.0	339	1,183,282
Construction	278	289	58,009,596	64,531,614	-10.1	452,427	8,102,605
Manufacturing	232	232	1,283,635,970	249,185,115	415.1	507,489	8,755,943
Transportation/Utilities	86	80	81,974,903	74,602,541	9.9	1,719,513	18,128,289
<b>Wholesale Trade</b>							
Durable Goods	127	139	35,429,515	38,208,154	-7.3	21,374	9,469,824
Nondurable Goods	54	60	53,469,289	80,455,808	-33.5	274,142	8,786,012
<b>Total Wholesale Trade</b>	<b>181</b>	<b>199</b>	<b>88,898,804</b>	<b>118,663,962</b>	<b>-25.1</b>	<b>295,516</b>	<b>18,255,836</b>
<b>Retail Trade</b>							
Building Materials	93	95	35,268,215	37,195,196	-5.2	72,057	29,888,744
General Merchandise	145	128	69,511,392	71,461,612	-2.7	2,721,946	54,662,615
Food Stores	275	282	123,257,837	107,835,162	14.3	142,459	36,792,626
Automotive	177	175	90,179,727	75,848,104	18.9	717,296	16,938,634
Clothing	177	177	13,359,530	13,642,740	-2.1	41,943	12,976,573
Home Furnishings	202	204	22,787,926	11,680,297	95.1	18,390	10,125,307
Restaurants	689	689	100,943,550	93,399,295	8.1	8,248,178	88,632,740
Drug Stores	33	32	23,532,471	20,391,941	15.4	94,728	7,014,146
Liquor Stores	53	51	6,410,702	6,069,457	5.6	402	4,432,842
Miscellaneous Retail	904	924	66,768,407	54,299,466	23.0	317,689	28,688,110
<b>Total Retail Trade</b>	<b>2,748</b>	<b>2,757</b>	<b>552,019,757</b>	<b>491,823,270</b>	<b>12.2</b>	<b>12,375,088</b>	<b>290,152,337</b>
Financial Services	36	36	1,427,419	1,661,982	-14.1	183,742	499,658
Services	1,246	1,278	83,927,046	76,567,783	9.6	1,325,993	36,996,091
Public Administration	5	6	3,300,425	3,908,695	-15.6	0	640,006
Nonclassifiable	8	8	585,876	528,485	10.9	20	289,566
Other	18	32	0	0	*	0	0
<b>Total</b>	<b>5,001</b>	<b>5,083</b>	<b>\$ 2,377,876,289</b>	<b>\$ 1,209,049,743</b>	<b>96.7%</b>	<b>\$ 16,879,792</b>	<b>\$ 385,884,291</b>

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



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State Sales and Use Tax Analysis for Houston PMSA

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,511	2,500	\$ 198,993,579	\$ 185,816,513	7.1%	\$ 4,619,339	\$ 92,935,099
Mining	283	261	869,173,494	1,064,283,789	-18.3	170,878,490	185,179,494
Construction	5,283	5,273	2,663,323,032	2,458,669,065	8.3	91,214,262	434,952,384
Manufacturing	5,449	5,446	6,158,164,340	5,338,362,181	15.4	255,564,963	779,064,022
Transportation/Utilities	1,553	1,592	2,231,484,750	2,756,983,092	-19.1	144,223,239	823,545,183
<b>Wholesale Trade</b>							
Durable Goods	4,530	4,766	5,354,502,369	3,932,300,925	36.2	55,161,579	740,850,319
Nondurable Goods	1,671	1,665	6,623,402,286	5,480,244,695	20.9	180,660,099	421,191,349
<b>Total Wholesale Trade</b>	<b>6,201</b>	<b>6,431</b>	<b>11,977,904,655</b>	<b>9,412,545,620</b>	<b>27.3</b>	<b>235,821,678</b>	<b>1,162,041,668</b>
<b>Retail Trade</b>							
Building Materials	1,555	1,567	879,236,951	800,099,988	9.9	13,324,880	618,017,022
General Merchandise	1,093	1,050	1,519,075,353	1,619,416,234	-6.2	53,874,152	1,116,261,534
Food Stores	4,582	4,600	1,927,472,669	1,759,568,372	9.5	3,850,351	573,098,810
Automotive	3,054	3,039	2,674,115,647	2,572,046,517	4.0	12,280,209	364,975,359
Clothing	3,709	3,694	611,126,345	526,434,376	16.1	4,608,729	553,925,701
Home Furnishings	5,384	5,314	1,441,551,699	1,703,073,052	-15.4	65,681,658	844,253,767
Restaurants	9,800	9,602	1,329,033,109	1,208,212,918	10.0	17,557,121	1,152,995,267
Drug Stores	632	638	422,553,263	363,163,942	16.4	3,243,322	125,896,246
Liquor Stores	705	694	89,443,548	80,834,304	10.7	383,915	68,836,522
Miscellaneous Retail	14,989	14,678	2,045,736,254	1,914,038,043	6.9	17,039,652	852,293,365
<b>Total Retail Trade</b>	<b>45,503</b>	<b>44,876</b>	<b>12,939,344,838</b>	<b>12,546,887,746</b>	<b>3.1</b>	<b>191,843,989</b>	<b>6,270,553,593</b>
Financial Services	1,092	1,018	132,269,044	123,222,262	7.3	8,457,329	40,262,612
Services	25,368	25,434	5,554,124,866	4,125,558,967	34.6	78,922,376	1,547,415,931
Public Administration	46	42	21,876,866	16,558,572	32.1	2,306	16,531,634
Nonclassifiable	38	38	85,442,337	28,908,735	195.6	36,077	1,895,965
Other	687	673	6,295	5,690	10.6	67,916,978	67,923,263
<b>Total</b>	<b>94,014</b>	<b>93,584</b>	<b>\$42,832,108,096</b>	<b>\$38,057,802,232</b>	<b>12.5%</b>	<b>\$1,249,501,026</b>	<b>\$11,422,300,848</b>
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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 Killeen-Temple MSA

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	140	125	\$ 3,958,699	\$ 3,534,163	12.0%	\$ 7,240	\$ 1,554,514
Mining	*	*	*	*	*	*	*
Construction	286	271	85,405,364	78,229,497	9.2	1,307,508	7,213,242
Manufacturing	177	178	201,774,830	183,395,273	10.0	722,423	12,826,867
Transportation/Utilities	86	79	42,050,595	37,087,261	13.4	316,027	39,076,772
<b>Wholesale Trade</b>							
Durable Goods	108	113	58,367,623	58,891,706	-0.9	20,648	8,939,293
Nondurable Goods	65	66	602,368,082	474,812,625	26.9	761,609	18,106,452
<b>Total Wholesale Trade</b>	<b>173</b>	<b>179</b>	<b>660,735,705</b>	<b>533,704,331</b>	<b>23.8</b>	<b>782,257</b>	<b>27,045,745</b>
<b>Retail Trade</b>							
Building Materials	94	100	44,614,582	42,363,366	5.3	844,192	37,754,827
General Merchandise	67	60	578,123,249	436,380,880	32.5	5,409,116	83,354,769
Food Stores	228	230	114,419,021	105,269,290	8.7	72,103	36,941,685
Automotive	228	221	182,818,653	137,122,697	33.3	146,544	20,218,193
Clothing	172	174	14,070,598	12,628,006	11.4	129,983	13,686,350
Home Furnishings	222	227	28,927,205	26,728,113	8.2	309,217	23,013,109
Restaurants	647	616	64,331,940	59,558,302	8.0	351,630	58,851,371
Drug Stores	29	31	13,663,267	15,387,097	-11.2	7,118	1,579,764
Liquor Stores	10	12	2,028,613	1,839,823	10.3	0	1,510,112
Miscellaneous Retail	1,081	1,054	45,352,848	42,153,833	7.6	288,815	32,546,655
<b>Total Retail Trade</b>	<b>2,778</b>	<b>2,725</b>	<b>1,088,349,976</b>	<b>879,431,407</b>	<b>23.8</b>	<b>7,558,718</b>	<b>309,456,835</b>
Financial Services	40	40	4,344,588	4,158,180	4.5	34,967	600,691
Services	1,348	1,312	101,834,732	101,760,338	0.1	1,374,576	38,348,925
Public Administration	10	10	1,839,140	1,781,708	3.2	8	1,637,697
Nonclassifiable	*	*	*	*	*	*	*
Other	14	14	0	0	*	0	0
<b>Total</b>	<b>5,056</b>	<b>4,937</b>	<b>\$ 2,191,676,348</b>	<b>\$ 1,824,205,445</b>	<b>20.1%</b>	<b>\$ 12,103,724</b>	<b>\$ 437,974,879</b>

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

December 15, 2000

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

Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	34	38	\$ 573,290	\$ 577,899	-0.8%	\$ 0	\$ 280,915
Mining	19	20	7,232,402	25,765,835	-71.9	86,896	2,276,646
Construction	80	87	25,815,857	24,346,083	6.0	168,627	2,891,377
Manufacturing	97	90	42,122,101	44,760,952	-5.9	29,510	5,109,721
Transportation/Utilities	67	58	21,467,985	17,080,185	25.7	187,254	11,444,693
<b>Wholesale Trade</b>							
Durable Goods	151	151	70,373,244	118,027,088	-40.4	46,693	14,321,797
Nondurable Goods	78	86	89,554,745	90,440,068	-1.0	47,827	8,996,487
<b>Total Wholesale Trade</b>	<b>229</b>	<b>237</b>	<b>159,927,989</b>	<b>208,467,156</b>	<b>-23.3</b>	<b>94,520</b>	<b>23,318,284</b>
<b>Retail Trade</b>							
Building Materials	81	76	36,535,438	35,979,275	1.5	72,187	25,584,699
General Merchandise	84	87	77,549,245	62,506,258	24.1	4,228,436	58,925,619
Food Stores	232	251	115,106,538	101,627,939	13.3	52,208	32,564,704
Automotive	143	144	45,589,061	39,767,353	14.6	48,511	14,768,591
Clothing	182	179	47,783,946	37,561,919	27.2	347,789	32,544,904
Home Furnishings	173	186	88,161,684	52,533,552	67.8	4,001	15,323,099
Restaurants	409	398	47,586,897	44,808,127	6.2	325,409	43,255,998
Drug Stores	17	14	5,206,350	4,785,773	8.8	1,705	404,683
Liquor Stores	14	11	1,169,238	1,056,307	10.7	108	817,147
Miscellaneous Retail	873	822	84,973,674	75,371,825	12.7	179,753	23,202,068
<b>Total Retail Trade</b>	<b>2,208</b>	<b>2,168</b>	<b>549,662,071</b>	<b>455,998,328</b>	<b>20.5</b>	<b>5,260,107</b>	<b>247,391,512</b>
Financial Services	29	32	375,312	265,956	41.1	1,104,501	1,419,244
Services	710	748	43,288,619	37,748,626	14.7	704,168	22,838,315
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	7	13	0	0	*	3,279,391	3,279,391
<b>Total</b>	<b>3,482</b>	<b>3,493</b>	<b>\$ 850,644,356</b>	<b>\$ 815,097,086</b>	<b>4.4%</b>	<b>\$ 10,914,974</b>	<b>\$ 320,335,334</b>
	=====	=====	=====	=====	=====	=====	=====

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

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	151	139	\$ 6,531,713	\$ 5,843,489	11.8%	\$ 11,920	\$ 2,093,326
Mining	64	59	24,131,879	16,862,569	43.1	309,973	7,625,293
Construction	318	322	70,768,028	58,620,184	20.7	2,431,660	11,299,553
Manufacturing	261	273	316,625,859	344,702,362	-8.1	1,786,975	25,498,134
Transportation/Utilities	74	76	110,559,899	44,589,135	148.0	1,379,277	25,529,028
<b>Wholesale Trade</b>							
Durable Goods	240	245	127,699,381	135,721,987	-5.9	1,512,185	31,382,560
Nondurable Goods	120	113	113,448,946	93,788,235	21.0	326,617	15,655,133
<b>Total Wholesale Trade</b>	<b>360</b>	<b>358</b>	<b>241,148,327</b>	<b>229,510,222</b>	<b>5.1</b>	<b>1,838,802</b>	<b>47,037,693</b>
<b>Retail Trade</b>							
Building Materials	140	136	51,485,946	44,168,666	16.6	24,166	32,393,574
General Merchandise	127	107	96,187,363	89,986,304	6.9	4,049,130	71,532,891
Food Stores	318	299	114,302,410	104,577,891	9.3	53,593	37,379,101
Automotive	230	230	137,444,365	121,651,913	13.0	172,809	20,112,684
Clothing	168	178	20,204,520	20,656,187	-2.2	256,536	20,045,800
Home Furnishings	218	242	35,494,774	26,669,778	33.1	39,016	23,807,997
Restaurants	503	501	51,394,515	49,867,043	3.1	149,505	48,621,149
Drug Stores	37	41	52,792,087	28,528,466	85.1	51,177	3,765,738
Liquor Stores	59	57	11,237,161	10,338,742	8.7	2,616	9,342,242
Miscellaneous Retail	937	949	83,923,419	73,048,542	14.9	460,581	33,869,297
<b>Total Retail Trade</b>	<b>2,737</b>	<b>2,740</b>	<b>654,466,560</b>	<b>569,493,532</b>	<b>14.9</b>	<b>5,259,129</b>	<b>300,870,473</b>
Financial Services	31	31	1,837,263	1,652,133	11.2	52,445	768,949
Services	1,374	1,385	173,337,258	165,909,768	4.5	1,369,400	50,102,920
Public Administration	7	4	524,536	508,611	3.1	2,155	526,691
Nonclassifiable	7	5	47,576	60,661	-21.6	0	29,680
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>5,387</b>	<b>5,396</b>	<b>\$ 1,599,978,898</b>	<b>\$ 1,437,752,666</b>	<b>11.3%</b>	<b>\$ 14,441,736</b>	<b>\$ 471,381,740</b>

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

December 15, 2000

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

Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	244	231	\$ 15,449,297	\$ 12,302,495	25.6%	\$ 89,207	\$ 4,131,912
Mining	11	12	748,063	1,786,919	-58.1	63,961	207,326
Construction	460	461	112,175,108	114,047,342	-1.6	908,804	12,815,594
Manufacturing	215	219	175,701,112	171,001,487	2.7	1,471,130	12,717,459
Transportation/Utilities	91	88	100,249,296	76,982,386	30.2	1,505,102	39,715,204
Wholesale Trade							
Durable Goods	306	317	147,987,216	137,461,454	7.7	485,386	30,727,832
Nondurable Goods	123	115	424,536,888	410,993,911	3.3	547,020	18,207,449
Total Wholesale Trade	429	432	572,524,104	548,455,365	4.4	1,032,406	48,935,281
Retail Trade							
Building Materials	140	149	58,133,439	52,154,638	11.5	144,776	40,357,014
General Merchandise	45	50	94,487,667	88,066,309	7.3	6,268,485	75,349,827
Food Stores	197	206	98,060,168	93,576,885	4.8	228,012	31,394,764
Automotive	227	224	292,666,962	265,399,024	10.3	577,366	21,230,158
Clothing	253	260	36,000,335	32,369,842	11.2	747,994	34,498,067
Home Furnishings	329	339	50,796,075	41,549,190	22.3	63,951	35,938,355
Restaurants	559	556	80,719,945	76,334,302	5.7	442,322	70,412,427
Drug Stores	28	25	20,044,727	16,602,770	20.7	21,757	5,615,492
Liquor Stores	39	43	14,563,280	13,601,368	7.1	4,818	12,752,972
Miscellaneous Retail	1,200	1,269	69,923,265	79,450,630	-12.0	270,692	47,547,935
Total Retail Trade	3,017	3,121	815,395,863	759,104,958	7.4	8,770,173	375,097,011
Financial Services	81	84	1,639,269	1,600,675	2.4	167,557	1,451,258
Services	1,444	1,460	116,608,131	103,704,924	12.4	1,624,248	55,805,687
Public Administration	4	*	958,685	*	*	0	948,254
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	6,011	6,131	\$ 1,911,573,479	\$ 1,789,396,401	6.8%	\$ 15,634,525	\$ 551,951,334
=====	=====	=====	=====	=====	=====	=====	=====

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

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State Sales and Use Tax Analysis for McAllen-Edinburg-Mission MSA

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	122	112	\$ 12,775,749	\$ 10,735,586	19.0%	\$ 18,929	\$ 3,248,969
Mining	35	34	21,027,158	20,223,890	4.0	70,018	4,849,891
Construction	316	332	101,371,479	104,519,010	-3.0	1,341,424	14,779,900
Manufacturing	265	276	167,573,835	242,344,787	-30.9	539,313	16,280,908
Transportation/Utilities	169	148	29,062,427	35,085,701	-17.2	749,045	13,602,306
<b>Wholesale Trade</b>							
Durable Goods	324	344	129,328,350	117,227,073	10.3	112,140	32,731,950
Nondurable Goods	157	161	86,934,873	84,361,473	3.1	189,309	16,237,968
Total Wholesale Trade	481	505	216,263,223	201,588,546	7.3	301,449	48,969,918
<b>Retail Trade</b>							
Building Materials	281	289	80,070,771	83,397,824	-4.0	488,490	61,310,925
General Merchandise	156	134	184,093,981	153,252,249	20.1	9,525,518	132,407,447
Food Stores	701	694	268,524,130	235,759,902	13.9	582,651	76,539,995
Automotive	289	280	216,166,833	221,236,455	-2.3	259,434	40,094,230
Clothing	412	372	71,844,717	57,959,524	24.0	144,623	54,894,711
Home Furnishings	374	345	73,477,498	67,117,159	9.5	223,954	45,036,189
Restaurants	1,123	1,067	101,554,887	92,120,301	10.2	1,325,581	93,366,088
Drug Stores	62	61	26,513,437	24,023,812	10.4	18,025	2,607,254
Liquor Stores	27	25	3,674,351	2,933,682	25.2	39	2,769,351
Miscellaneous Retail	1,244	1,193	96,607,417	84,417,832	14.4	860,364	47,429,285
Total Retail Trade	4,669	4,460	1,122,528,022	1,022,218,740	9.8	13,428,679	556,455,475
Financial Services	72	63	1,858,998	1,881,675	-1.2	166,597	1,162,852
Services	1,576	1,586	118,861,752	106,484,914	11.6	1,994,724	54,688,987
Nonclassifiable	4	4	0	2,050	-100.0	0	0
Other	25	27	0	0	*	9,910	9,910
<b>Total</b>	<b>7,734</b>	<b>7,547</b>	<b>\$ 1,791,322,643</b>	<b>\$ 1,745,084,899</b>	<b>2.6%</b>	<b>\$ 18,620,088</b>	<b>\$ 714,049,116</b>

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

December 15, 2000

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	121	131	\$ 5,929,260	\$ 6,367,472	-6.9%	\$ 37,036	\$ 3,534,601
Mining	266	266	214,888,813	223,518,783	-3.9	6,889,780	26,186,628
Construction	502	505	104,083,049	93,838,025	10.9	1,118,458	16,688,152
Manufacturing	386	397	521,905,216	285,177,524	83.0	9,751,641	39,873,579
Transportation/Utilities	120	118	56,511,410	58,128,722	-2.8	3,141,795	37,773,702
Wholesale Trade							
Durable Goods	398	383	135,685,309	103,122,754	31.6	128,783	34,148,098
Nondurable Goods	166	179	78,068,094	68,327,437	14.3	233,815	18,656,012
Total Wholesale Trade	564	562	213,753,403	171,450,191	24.7	362,598	52,804,110
Retail Trade							
Building Materials	110	117	48,582,823	48,929,060	-0.7	120,054	34,922,015
General Merchandise	56	50	88,220,622	79,509,796	11.0	6,174,425	69,274,907
Food Stores	274	292	106,293,090	103,631,437	2.6	112,865	38,833,647
Automotive	256	275	159,038,668	139,270,686	14.2	257,437	22,991,684
Clothing	251	275	24,514,940	21,984,458	11.5	86,921	22,895,302
Home Furnishings	241	259	36,357,347	33,265,257	9.3	479,628	29,781,772
Restaurants	645	667	65,271,449	61,544,718	6.1	262,552	58,133,690
Drug Stores	20	22	15,917,168	15,441,020	3.1	24,379	4,540,909
Liquor Stores	42	43	5,788,806	5,643,139	2.6	1,782	5,199,224
Miscellaneous Retail	1,632	1,647	181,357,817	128,562,650	41.1	514,625	74,504,665
Total Retail Trade	3,527	3,647	731,342,730	637,782,221	14.7	8,034,668	361,077,815
Financial Services	66	67	1,812,420	3,495,491	-48.1	26,808	1,139,059
Services	2,022	2,111	168,884,927	124,780,124	35.3	1,369,745	71,455,274
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	35	34	648,139	442,094	46.6	0	66,539
Total	7,612	7,840	\$ 2,019,969,226	\$ 1,605,162,312	25.8%	\$ 30,732,529	\$ 610,755,230

\* - 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 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	70	70	\$ 3,062,477	\$ 3,152,180	-2.8%	\$ 1,542	\$ 930,952
Mining	16	14	8,009,487	4,456,456	79.7	304	1,123,362
Construction	199	189	35,808,861	30,573,660	17.1	294,833	6,940,546
Manufacturing	100	101	30,344,848	26,078,578	16.4	397,073	3,530,600
Transportation/Utilities	37	36	15,221,282	11,409,533	33.4	201,037	8,446,242
<b>Wholesale Trade</b>							
Durable Goods	100	102	41,242,683	37,383,056	10.3	37,180	6,522,362
Nondurable Goods	51	49	47,700,031	49,029,996	-2.7	91,139	2,378,445
<b>Total Wholesale Trade</b>	<b>151</b>	<b>151</b>	<b>88,942,714</b>	<b>86,413,052</b>	<b>2.9</b>	<b>128,319</b>	<b>8,900,807</b>
<b>Retail Trade</b>							
Building Materials	60	62	25,946,361	27,524,283	-5.7	25,428	14,778,727
General Merchandise	25	22	46,913,518	44,313,349	5.9	2,441,220	35,935,144
Food Stores	107	118	52,900,993	44,204,792	19.7	51,838	17,516,903
Automotive	89	92	70,549,870	57,763,759	22.1	50,426	6,745,744
Clothing	78	83	7,907,020	7,442,583	6.2	39,503	7,841,575
Home Furnishings	117	113	14,075,315	12,439,223	13.2	87,816	10,338,101
Restaurants	279	275	64,545,417	56,955,135	13.3	237,588	26,258,558
Drug Stores	15	16	7,821,513	5,859,441	33.5	10,886	773,805
Liquor Stores	12	10	1,914,946	1,728,401	10.8	66	1,645,505
Miscellaneous Retail	603	608	24,861,744	23,631,919	5.2	222,599	15,751,277
<b>Total Retail Trade</b>	<b>1,385</b>	<b>1,399</b>	<b>317,436,697</b>	<b>281,862,885</b>	<b>12.6</b>	<b>3,167,370</b>	<b>137,585,339</b>
Financial Services	30	34	676,117	766,351	-11.8	42,582	389,532
Services	700	727	97,658,773	88,501,782	10.3	1,213,668	23,099,575
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	16	20	0	0	*	0	0
<b>Total</b>	<b>2,707</b>	<b>2,744</b>	<b>\$ 597,818,560</b>	<b>\$ 535,344,023</b>	<b>11.7%</b>	<b>\$ 5,489,937</b>	<b>\$ 191,647,468</b>

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



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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	741	771	\$ 47,511,318	\$ 42,437,480	12.0%	\$ 147,476	\$ 24,981,705
Mining	38	41	36,495,286	41,450,469	-12.0	11,451,232	27,359,115
Construction	2,073	2,065	734,774,039	585,195,421	25.6	37,566,696	145,565,732
Manufacturing	1,247	1,275	1,047,205,727	1,061,178,451	-1.3	12,661,287	132,974,038
Transportation/Utilities	469	443	679,491,544	517,214,993	31.4	158,407,445	386,357,337
<b>Wholesale Trade</b>							
Durable Goods	1,306	1,282	880,316,297	818,636,134	7.5	3,192,246	224,098,047
Nondurable Goods	533	542	2,398,560,156	2,942,729,117	-18.5	3,526,158	81,358,957
<b>Total Wholesale Trade</b>	<b>1,839</b>	<b>1,824</b>	<b>3,278,876,453</b>	<b>3,761,365,251</b>	<b>-12.8</b>	<b>6,718,404</b>	<b>305,457,004</b>
<b>Retail Trade</b>							
Building Materials	591	601	292,122,133	262,728,746	11.2	2,460,426	217,517,804
General Merchandise	332	336	937,875,246	1,123,079,965	-16.5	22,513,817	421,272,146
Food Stores	1,491	1,538	829,271,843	739,782,696	12.1	3,271,272	259,019,996
Automotive	972	995	1,170,319,120	993,177,769	17.8	10,784,802	142,101,964
Clothing	1,034	1,081	233,182,505	203,475,070	14.6	1,872,551	187,080,637
Home Furnishings	1,680	1,740	325,823,671	357,047,138	-8.7	1,770,585	223,726,789
Restaurants	3,904	3,915	654,960,659	619,534,225	5.7	16,866,047	499,192,607
Drug Stores	215	224	150,512,116	143,364,105	5.0	371,460	30,067,420
Liquor Stores	143	142	29,511,771	27,852,869	6.0	954	22,665,642
Miscellaneous Retail	5,270	5,318	475,070,609	739,307,036	-35.7	3,013,247	266,589,731
<b>Total Retail Trade</b>	<b>15,632</b>	<b>15,890</b>	<b>5,098,649,673</b>	<b>5,209,349,619</b>	<b>-2.1</b>	<b>62,925,161</b>	<b>2,269,234,736</b>
Financial Services	325	324	105,459,972	36,955,142	185.4	6,473,586	18,010,327
Services	8,357	8,416	1,202,328,306	1,089,809,701	10.3	37,107,122	498,695,972
Public Administration	20	19	34,260,743	32,667,067	4.9	1,094,602	20,175,060
Nonclassifiable	14	14	6,911,111	6,641,918	4.1	132,179	2,470,493
Other	163	198	0	0	*	533,791	533,791
<b>Total</b>	<b>30,918</b>	<b>31,280</b>	<b>\$12,271,964,172</b>	<b>\$12,384,265,512</b>	<b>-0.9%</b>	<b>\$ 335,218,981</b>	<b>\$ 3,831,815,310</b>

\* - 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 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	71	75	\$ 3,675,713	\$ 3,904,480	-5.9%	\$ 9,814	\$ 1,700,231
Mining	*	*	*	*	*	*	*
Construction	218	212	33,973,495	27,198,655	24.9	345,591	5,535,750
Manufacturing	118	134	148,119,401	149,243,841	-0.8	1,118,511	6,131,891
Transportation/Utilities	58	53	14,022,539	12,868,003	9.0	708,447	7,403,501
<b>Wholesale Trade</b>							
Durable Goods	62	63	22,116,935	21,776,937	1.6	42,680	6,422,421
Nondurable Goods	35	35	34,100,896	28,833,079	18.3	197,457	10,585,061
<b>Total Wholesale Trade</b>	<b>97</b>	<b>98</b>	<b>56,217,831</b>	<b>50,610,016</b>	<b>11.1</b>	<b>240,137</b>	<b>17,007,482</b>
<b>Retail Trade</b>							
Building Materials	84	79	30,807,348	30,084,030	2.4	188,129	22,140,931
General Merchandise	39	34	64,402,072	64,127,012	0.4	2,602,302	43,272,925
Food Stores	139	167	45,906,126	43,236,940	6.2	256,047	15,000,158
Automotive	121	119	86,299,511	66,872,713	29.1	80,787	11,509,236
Clothing	96	101	10,596,275	8,577,091	23.5	166,951	10,559,340
Home Furnishings	146	152	14,848,836	15,670,232	-5.2	21,528	11,296,417
Restaurants	297	264	28,899,291	26,467,940	9.2	286,268	25,004,253
Drug Stores	20	22	7,609,739	7,177,556	6.0	11,210	1,156,753
Liquor Stores	12	14	2,010,616	1,743,102	15.3	0	1,447,412
Miscellaneous Retail	571	603	25,266,604	23,461,363	7.7	54,941	10,849,871
<b>Total Retail Trade</b>	<b>1,525</b>	<b>1,555</b>	<b>316,646,418</b>	<b>287,417,979</b>	<b>10.2</b>	<b>3,668,163</b>	<b>152,237,296</b>
Financial Services	20	21	728,147	591,778	23.0	47,221	583,486
Services	757	780	34,610,238	36,910,562	-6.2	387,085	16,909,165
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	6	4	67,493	30,300	122.7	1,102	1,102
<b>Total</b>	<b>2,875</b>	<b>2,936</b>	<b>\$ 608,440,610</b>	<b>\$ 568,965,162</b>	<b>6.9%</b>	<b>\$ 6,526,071</b>	<b>\$ 207,782,726</b>

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

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	34	34	\$ 1,177,779	\$ 970,798	21.3%	\$ 4,462	\$ 608,434
Construction	95	97	13,440,973	10,130,427	32.7	188,084	4,641,148
Manufacturing	81	87	145,532,907	148,159,806	-1.8	172,148	4,446,393
Transportation/Utilities	44	32	15,227,847	7,852,727	93.9	597,958	6,816,258
<b>Wholesale Trade</b>							
Durable Goods	84	91	24,227,417	24,822,165	-2.4	48,983	6,393,227
Nondurable Goods	41	40	151,860,161	103,808,382	46.3	95,468	8,297,629
Total Wholesale Trade	125	131	176,087,578	128,630,547	36.9	144,451	14,690,856
<b>Retail Trade</b>							
Building Materials	66	69	33,596,728	28,339,960	18.5	110,230	17,642,784
General Merchandise	39	33	55,729,215	52,083,599	7.0	4,195,942	42,556,016
Food Stores	108	109	45,655,238	41,494,071	10.0	160,156	11,297,366
Automotive	90	91	55,587,853	52,797,110	5.3	66,797	9,622,956
Clothing	93	94	8,838,862	7,867,284	12.3	252,015	8,543,233
Home Furnishings	104	121	14,558,662	12,700,512	14.6	46,868	10,028,082
Restaurants	139	142	20,472,332	20,527,077	-0.3	388,972	18,983,383
Drug Stores	21	20	6,117,612	5,496,623	11.3	3,035	814,386
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	414	399	15,191,255	13,825,449	9.9	74,159	10,423,464
Total Retail Trade	1,074	1,078	255,747,757	235,131,685	8.8	5,298,174	129,911,670
Financial Services	18	18	698,822	801,790	-12.8	36,157	259,012
Services	484	496	74,221,487	71,636,625	3.6	172,172	13,784,311
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	5	*	0	*	*	0	0
<b>Total</b>	<b>1,962</b>	<b>1,978</b>	<b>\$ 682,241,605</b>	<b>\$ 603,417,590</b>	<b>13.1%</b>	<b>\$ 6,613,606</b>	<b>\$ 175,250,336</b>

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

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

December 15, 2000

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	163	161	\$ 7,020,388	\$ 6,773,015	3.7%	\$ 5,745	\$ 2,942,750
Mining	12	11	2,571,551	2,085,777	23.3	68,123	1,375,814
Construction	269	257	76,063,746	56,240,499	35.2	1,113,080	13,930,737
Manufacturing	191	196	139,628,833	165,646,776	-15.7	4,572,711	19,213,186
Transportation/Utilities	77	69	24,970,194	27,363,516	-8.7	621,646	20,501,757
<b>Wholesale Trade</b>							
Durable Goods	152	155	86,186,072	77,420,261	11.3	576,790	18,219,113
Nondurable Goods	76	71	69,507,534	63,587,531	9.3	1,945,299	14,686,609
<b>Total Wholesale Trade</b>	<b>228</b>	<b>226</b>	<b>155,693,606</b>	<b>141,007,792</b>	<b>10.4</b>	<b>2,522,089</b>	<b>32,905,722</b>
<b>Retail Trade</b>							
Building Materials	140	149	51,445,810	45,580,475	12.9	76,610	38,040,375
General Merchandise	47	42	80,281,773	76,727,690	4.6	5,040,787	65,945,259
Food Stores	196	195	94,730,169	84,648,612	11.9	43,818	24,021,817
Automotive	210	208	157,954,348	147,185,053	7.3	90,839	19,536,290
Clothing	176	191	23,507,793	21,378,110	10.0	474,833	22,791,349
Home Furnishings	213	235	39,390,804	37,604,506	4.8	213,978	29,375,804
Restaurants	382	392	48,726,866	46,996,654	3.7	163,583	45,709,564
Drug Stores	30	35	17,513,363	16,796,523	4.3	15,836	2,881,244
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	1,073	1,092	65,670,374	183,810,715	-64.3	492,131	39,092,612
<b>Total Retail Trade</b>	<b>2,468</b>	<b>2,539</b>	<b>579,328,312</b>	<b>660,728,338</b>	<b>-12.3</b>	<b>6,612,415</b>	<b>287,501,326</b>
Financial Services	62	64	12,977,168	12,194,938	6.4	374,403	1,817,478
Services	1,165	1,138	101,983,345	91,136,705	11.9	527,050	54,840,982
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	18	30	0	0	*	0	0
<b>Total</b>	<b>4,653</b>	<b>4,691</b>	<b>\$ 1,100,237,143</b>	<b>\$ 1,163,177,356</b>	<b>-5.4%</b>	<b>\$ 16,417,262</b>	<b>\$ 435,029,752</b>

\* - 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 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	56	56	\$ 1,277,174	\$ 978,139	30.6%	\$ 65	\$ 791,430
Mining	32	30	12,625,389	10,371,237	21.7	30,038	2,871,322
Construction	97	115	59,361,907	50,337,120	17.9	636,156	3,780,329
Manufacturing	58	65	37,282,994	44,914,543	-17.0	191,021	5,366,521
Transportation/Utilities	42	43	11,549,579	11,649,480	-0.9	511,933	7,021,460
Wholesale Trade							
Durable Goods	79	79	39,600,500	42,176,815	-6.1	38,431	10,802,600
Nondurable Goods	45	49	77,734,065	62,990,069	23.4	45,545	8,880,538
Total Wholesale Trade	124	128	117,334,565	105,166,884	11.6	83,976	19,683,138
Retail Trade							
Building Materials	58	58	22,665,145	21,354,064	6.1	156,397	17,089,638
General Merchandise	26	21	44,271,155	35,857,141	23.5	3,846,156	35,676,176
Food Stores	110	98	53,760,112	55,426,736	-3.0	18,172	17,009,604
Automotive	82	82	57,971,703	54,372,224	6.6	31,319	9,281,912
Clothing	41	54	8,843,678	8,700,497	1.6	52,239	6,593,712
Home Furnishings	97	90	13,298,335	13,583,418	-2.1	432,222	10,718,259
Restaurants	214	209	21,447,270	21,593,628	-0.7	199,005	20,606,032
Drug Stores	15	17	7,005,161	6,316,081	10.9	6,902	1,723,850
Liquor Stores	9	10	1,591,725	1,488,585	6.9	1	1,389,001
Miscellaneous Retail	306	291	28,248,182	24,130,667	17.1	17,729	17,889,941
Total Retail Trade	958	930	259,102,466	242,823,041	6.7	4,760,142	137,978,125
Financial Services	21	22	486,944	612,098	-20.4	27,316	213,988
Services	490	504	42,024,578	36,766,656	14.3	498,559	25,313,659
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,884	1,900	\$ 541,045,596	\$ 503,619,198	7.4%	\$ 6,739,206	\$ 203,019,972

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

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State Sales and Use Tax Analysis for Waco MSA

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	127	137	\$ 7,283,292	\$ 12,056,923	-39.6%	\$ 17,795	\$ 2,057,743
Mining	*	*	*	*	*	*	*
Construction	292	312	94,708,550	105,523,066	-10.2	2,895,968	15,566,767
Manufacturing	239	226	455,018,410	496,824,117	-8.4	1,922,286	12,605,816
Transportation/Utilities	94	87	208,736,701	108,255,185	92.8	1,383,124	33,221,196
<b>Wholesale Trade</b>							
Durable Goods	179	182	156,826,495	159,593,004	-1.7	204,030	20,885,477
Nondurable Goods	81	81	246,624,363	46,655,589	428.6	39,333	10,211,759
<b>Total Wholesale Trade</b>	<b>260</b>	<b>263</b>	<b>403,450,858</b>	<b>206,248,593</b>	<b>95.6</b>	<b>243,363</b>	<b>31,097,236</b>
<b>Retail Trade</b>							
Building Materials	96	93	61,094,508	56,589,212	8.0	308,442	34,463,239
General Merchandise	46	42	82,982,637	74,985,202	10.7	3,978,522	62,137,522
Food Stores	288	281	112,172,593	103,955,328	7.9	53,327	35,995,180
Automotive	219	214	158,574,017	131,341,502	20.7	327,082	21,083,774
Clothing	165	161	20,770,357	19,182,031	8.3	702,236	19,196,458
Home Furnishings	198	216	34,028,850	32,350,963	5.2	69,511	22,972,726
Restaurants	588	558	62,371,193	56,635,554	10.1	209,385	54,802,096
Drug Stores	27	31	11,974,633	10,949,566	9.4	12,588	2,878,845
Liquor Stores	23	23	4,159,099	3,271,428	27.1	0	3,063,887
Miscellaneous Retail	1,002	975	53,125,646	49,277,583	7.8	575,040	28,476,077
<b>Total Retail Trade</b>	<b>2,652</b>	<b>2,594</b>	<b>601,253,533</b>	<b>538,538,369</b>	<b>11.6</b>	<b>6,236,133</b>	<b>285,069,804</b>
Financial Services	60	54	12,317,608	4,007,287	207.4	638,622	12,493,433
Services	1,191	1,184	104,625,414	104,632,383	-0.0	478,656	44,298,868
Public Administration	6	6	401,767	385,543	4.2	15,887	215,815
Nonclassifiable	4	4	380,139	409,936	-7.3	479	311,254
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>4,941</b>	<b>4,891</b>	<b>\$ 1,888,176,272</b>	<b>\$ 1,576,941,617</b>	<b>19.7%</b>	<b>\$ 13,832,313</b>	<b>\$ 436,937,932</b>

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

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State Sales and Use Tax Analysis for Wichita Falls MSA

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	81	76	\$ 1,913,377	\$ 1,822,423	5.0%	\$ 21,081	\$ 952,939
Mining	42	43	2,153,408	1,779,751	21.0	27,068	1,416,137
Construction	194	199	55,216,518	46,964,414	17.6	148,943	4,158,232
Manufacturing	118	123	135,937,527	131,480,993	3.4	1,858,039	6,630,330
Transportation/Utilities	40	45	20,331,085	18,649,561	9.0	151,449	17,083,841
<b>Wholesale Trade</b>							
Durable Goods	124	136	44,410,021	48,194,516	-7.9	86,786	10,841,056
Nondurable Goods	51	52	45,378,705	31,697,407	43.2	59,211	6,984,483
<b>Total Wholesale Trade</b>	<b>175</b>	<b>188</b>	<b>89,788,726</b>	<b>79,891,923</b>	<b>12.4</b>	<b>145,997</b>	<b>17,825,539</b>
<b>Retail Trade</b>							
Building Materials	64	66	26,623,839	24,819,115	7.3	42,520	19,604,749
General Merchandise	41	38	59,959,403	50,049,398	19.8	4,923,376	49,170,048
Food Stores	151	145	58,785,542	59,192,890	-0.7	19,209	19,834,844
Automotive	114	120	68,033,511	66,617,474	2.1	98,494	10,709,119
Clothing	105	118	9,654,381	7,418,475	30.1	114,634	8,952,431
Home Furnishings	150	163	19,093,504	16,711,289	14.3	17,655	12,486,465
Restaurants	337	338	37,591,268	36,904,193	1.9	273,145	32,722,204
Drug Stores	22	21	12,084,325	10,152,984	19.0	11,549	2,095,209
Liquor Stores	30	28	3,545,422	3,216,297	10.2	608	2,985,112
Miscellaneous Retail	588	612	38,667,174	42,932,005	-9.9	351,188	25,213,300
<b>Total Retail Trade</b>	<b>1,602</b>	<b>1,649</b>	<b>334,038,369</b>	<b>318,014,120</b>	<b>5.0</b>	<b>5,852,378</b>	<b>183,773,481</b>
Financial Services	24	26	658,081	293,600	124.1	8,705	346,236
Services	805	801	53,333,908	49,940,515	6.8	833,774	24,631,021
Public Administration	4	*	444,253	*	*	0	77,971
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>3,093</b>	<b>3,159</b>	<b>\$ 693,937,350</b>	<b>\$ 649,366,568</b>	<b>6.9%</b>	<b>\$ 9,047,434</b>	<b>\$ 256,980,947</b>

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

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,454	1,425	\$ 113,841,846	\$ 105,307,225	8.1%	\$ 555,762	\$ 19,039,123
Mining	908	918	290,418,148	205,702,230	41.2	24,285,102	85,397,273
Construction	3,974	4,071	571,431,509	576,776,030	-0.9	7,517,635	93,925,240
Manufacturing	2,588	2,682	2,400,909,912	2,319,451,295	3.5	39,838,428	168,880,853
Transportation/Utilities	1,594	1,527	705,493,563	595,812,130	18.4	9,147,250	245,669,808
<b>Wholesale Trade</b>							
Durable Goods	1,826	1,880	647,735,473	552,110,667	17.3	1,637,500	99,556,155
Nondurable Goods	1,412	1,420	1,162,951,021	993,592,402	17.0	11,151,059	58,007,116
<b>Total Wholesale Trade</b>	<b>3,238</b>	<b>3,300</b>	<b>1,810,686,494</b>	<b>1,545,703,069</b>	<b>17.1</b>	<b>12,788,559</b>	<b>157,563,271</b>
<b>Retail Trade</b>							
Building Materials	2,056	2,180	472,161,489	526,932,407	-10.4	1,119,220	232,564,033
General Merchandise	1,297	1,169	2,082,698,230	2,285,589,953	-8.9	27,436,567	671,251,881
Food Stores	4,976	5,145	1,570,163,229	1,422,026,119	10.4	1,862,510	481,368,204
Automotive	3,384	3,428	1,573,986,103	1,334,355,843	18.0	1,634,554	199,512,525
Clothing	1,800	1,883	132,427,030	137,275,377	-3.5	640,659	117,880,350
Home Furnishings	2,529	2,560	163,974,216	153,754,235	6.6	664,672	123,066,618
Restaurants	7,646	7,639	516,346,383	494,120,341	4.5	4,009,665	460,842,184
Drug Stores	570	604	201,168,229	185,923,420	8.2	816,040	21,357,643
Liquor Stores	531	532	54,719,871	49,450,451	10.7	192,231	46,640,950
Miscellaneous Retail	12,950	13,174	566,160,076	495,380,798	14.3	14,268,755	259,419,217
<b>Total Retail Trade</b>	<b>37,739</b>	<b>38,314</b>	<b>7,333,804,856</b>	<b>7,084,808,944</b>	<b>3.5</b>	<b>52,644,873</b>	<b>2,613,903,605</b>
Financial Services	496	514	23,498,226	21,837,200	7.6	1,182,116	5,048,511
Services	15,338	15,675	823,555,262	750,873,909	9.7	9,652,904	319,058,191
Public Administration	195	188	43,551,095	39,646,281	9.8	130,437	17,416,027
Nonclassifiable	45	44	6,595,392	7,491,533	-12.0	9,731	487,196
Other	163	212	20,364	24,191	-15.8	229,091	247,993
<b>Total</b>	<b>67,732</b>	<b>68,870</b>	<b>\$14,123,806,667</b>	<b>\$13,253,434,037</b>	<b>6.6%</b>	<b>\$ 157,981,888</b>	<b>\$ 3,726,637,091</b>

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



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State Sales and Use Tax Analysis for Out-of-State Taxpayers

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	63	79	\$ 13,533,979	\$ 14,727,408	-8.1%	\$ 119,382	\$ 1,735,126
Mining	154	155	101,115,783	267,090,068	-62.1	62,875,926	73,060,592
Construction	1,043	1,052	828,239,186	697,531,785	18.7	21,003,361	108,946,599
Manufacturing	4,261	4,427	8,123,301,145	6,407,688,909	26.8	358,705,037	1,382,971,391
Transportation/Utilities	870	842	3,214,961,549	2,800,699,190	14.8	270,777,292	1,768,796,737
<b>Wholesale Trade</b>							
Durable Goods	2,490	2,541	6,141,613,321	4,856,614,174	26.5	40,443,650	501,958,829
Nondurable Goods	1,015	1,054	5,790,012,763	3,624,877,698	59.7	87,635,157	175,366,753
<b>Total Wholesale Trade</b>	<b>3,505</b>	<b>3,595</b>	<b>11,931,626,084</b>	<b>8,481,491,872</b>	<b>40.7</b>	<b>128,078,807</b>	<b>677,325,582</b>
<b>Retail Trade</b>							
Building Materials	220	226	222,309,367	194,537,529	14.3	171,353	25,471,104
General Merchandise	49	52	48,682,161	28,190,239	72.7	17,184,228	42,879,125
Food Stores	77	75	40,598,552	50,379,522	-19.4	746,757	12,030,267
Automotive	132	135	1,240,199,832	666,850,678	86.0	29,015,068	54,085,937
Clothing	260	235	70,925,102	41,150,566	72.4	527,152	30,324,969
Home Furnishings	1,089	1,105	1,968,082,986	830,103,124	137.1	15,069,612	387,207,904
Restaurants	131	131	29,630,372	20,771,660	42.6	48,384	11,345,129
Drug Stores	46	56	215,828,774	117,550,063	83.6	264,448	4,882,011
Liquor Stores	5	7	1,921,863	1,709,413	12.4	0	1,439,912
Miscellaneous Retail	4,446	4,411	4,924,996,058	2,552,298,844	93.0	15,095,070	852,337,805
<b>Total Retail Trade</b>	<b>6,455</b>	<b>6,433</b>	<b>8,763,175,067</b>	<b>4,503,541,638</b>	<b>94.6</b>	<b>78,122,072</b>	<b>1,422,004,163</b>
Financial Services	348	351	147,878,700	115,984,940	27.5	15,535,852	128,837,073
Services	4,890	4,819	3,829,252,607	3,498,448,151	9.5	24,426,532	1,097,481,828
Public Administration	6	9	570,328	1,725,579	-66.9	2,422	572,750
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
<b>Total</b>	<b>21,925</b>	<b>22,198</b>	<b>\$37,009,280,278</b>	<b>\$26,896,378,455</b>	<b>37.6%</b>	<b>\$ 990,956,328</b>	<b>\$ 6,704,605,789</b>

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	3,453	3,408	\$ 289,583,801	\$ 226,437,159	27.9%	\$ 1,270,524	\$ 138,635,958
Mining	112	108	69,138,670	395,577,106	-82.5	18,265,314	22,880,900
Construction	7,004	6,944	3,754,182,806	2,726,501,114	37.7	56,424,424	620,049,681
Manufacturing	6,233	6,585	9,479,055,676	9,236,416,137	2.6	324,959,560	1,288,763,110
Transportation/Utilities	1,849	1,762	6,136,364,829	4,194,694,983	46.3	231,258,161	2,693,366,599
<b>Wholesale Trade</b>							
Durable Goods	5,200	5,473	7,034,555,808	6,322,155,332	11.3	43,225,978	1,162,305,451
Nondurable Goods	1,908	1,947	4,895,949,731	4,425,494,519	10.6	20,497,297	341,501,509
<b>Total Wholesale Trade</b>	<b>7,108</b>	<b>7,420</b>	<b>11,930,505,539</b>	<b>10,747,649,851</b>	<b>11.0</b>	<b>63,723,275</b>	<b>1,503,806,960</b>
<b>Retail Trade</b>							
Building Materials	1,936	2,001	1,358,810,468	1,241,689,956	9.4	13,344,108	945,584,427
General Merchandise	1,378	1,298	1,785,350,350	1,670,135,696	6.9	84,498,259	1,462,482,746
Food Stores	5,219	4,963	2,736,928,476	2,457,522,235	11.4	12,075,745	822,345,677
Automotive	3,755	3,715	4,541,325,166	4,135,952,326	9.8	5,868,105	469,728,682
Clothing	4,283	4,326	771,252,705	704,785,161	9.4	11,971,401	688,819,502
Home Furnishings	5,716	5,828	2,371,116,361	2,401,339,555	-1.3	17,935,618	1,104,188,432
Restaurants	11,566	11,215	1,883,141,471	1,742,844,162	8.0	19,793,920	1,572,486,411
Drug Stores	767	793	518,697,897	486,372,297	6.6	1,249,960	132,323,040
Liquor Stores	596	594	164,547,228	152,850,226	7.7	122,397	126,839,317
Miscellaneous Retail	18,403	18,393	3,049,501,684	2,808,897,787	8.6	43,897,644	1,298,929,038
<b>Total Retail Trade</b>	<b>53,619</b>	<b>53,126</b>	<b>19,180,671,806</b>	<b>17,802,389,401</b>	<b>7.7</b>	<b>210,757,157</b>	<b>8,623,727,272</b>
Financial Services	1,370	1,324	181,580,179	194,129,757	-6.5	18,154,096	61,617,158
Services	33,256	33,620	6,187,603,535	5,609,182,157	10.3	262,911,480	2,520,489,269
Public Administration	81	83	96,449,144	108,376,425	-11.0	2,317,779	50,161,347
Nonclassifiable	49	50	15,727,078	15,843,638	-0.7	90,009	8,579,701
Other	518	524	5,866,491	5,766,172	1.7	15,920,332	16,009,025
<b>Total</b>	<b>114,652</b>	<b>114,954</b>	<b>\$57,326,729,554</b>	<b>\$51,262,963,900</b>	<b>11.8%</b>	<b>\$1,206,052,111</b>	<b>\$17,548,086,980</b>

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

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Industry	Reporting 2000 2nd Qtr	Outlets 1999 2nd Qtr	Gross Sales 2000 2nd Qtr	Gross Sales 1999 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,820	2,804	\$ 210,354,789	\$ 197,708,129	6.4%	\$ 4,651,401	\$ 97,902,481
Mining	314	289	1,092,187,681	1,188,274,308	-8.1	171,013,321	187,194,999
Construction	5,878	5,862	2,896,856,262	2,657,392,373	9.0	93,695,935	457,718,543
Manufacturing	5,904	5,905	7,638,537,542	5,824,150,888	31.2	257,597,701	796,895,417
Transportation/Utilities	1,699	1,737	2,333,807,337	2,850,301,444	-18.1	146,215,448	848,756,252
<b>Wholesale Trade</b>							
Durable Goods	4,823	5,066	5,464,949,665	4,025,994,771	35.7	55,208,387	760,426,227
Nondurable Goods	1,777	1,789	6,713,381,520	5,586,687,952	20.2	180,952,126	432,285,004
<b>Total Wholesale Trade</b>	<b>6,600</b>	<b>6,855</b>	<b>12,178,331,185</b>	<b>9,612,682,723</b>	<b>26.7</b>	<b>236,160,513</b>	<b>1,192,711,231</b>
<b>Retail Trade</b>							
Building Materials	1,761	1,769	958,211,930	872,127,616	9.9	14,050,989	681,269,757
General Merchandise	1,355	1,288	1,682,197,901	1,779,659,990	-5.5	59,682,923	1,242,043,317
Food Stores	5,115	5,136	2,170,418,748	1,966,002,208	10.4	4,249,353	645,083,938
Automotive	3,389	3,382	2,865,897,251	2,742,613,809	4.5	13,065,048	398,400,443
Clothing	4,027	4,010	633,266,314	549,066,493	15.3	4,664,999	575,378,929
Home Furnishings	5,769	5,704	1,477,437,927	1,727,973,319	-14.5	65,708,169	862,916,438
Restaurants	10,960	10,748	1,474,056,946	1,340,692,228	9.9	25,912,805	1,281,260,084
Drug Stores	691	696	463,639,784	399,010,103	16.2	3,365,149	136,987,431
Liquor Stores	775	761	97,871,995	88,781,952	10.2	384,509	75,162,442
Miscellaneous Retail	16,693	16,438	2,156,736,464	2,025,915,754	6.5	17,763,540	900,918,103
<b>Total Retail Trade</b>	<b>50,535</b>	<b>49,932</b>	<b>13,979,735,260</b>	<b>13,491,843,472</b>	<b>3.6</b>	<b>208,847,484</b>	<b>6,799,420,882</b>
Financial Services	1,171	1,094	134,876,089	125,994,336	7.0	8,785,703	41,291,926
Services	27,723	27,860	5,731,374,740	4,282,758,888	33.8	81,024,478	1,619,858,802
Public Administration	60	56	26,342,121	21,429,415	22.9	2,306	18,064,300
Nonclassifiable	53	53	87,054,348	30,532,339	185.1	36,324	2,350,187
Other	718	723	6,295	5,690	10.6	67,916,978	67,923,263
<b>Total</b>	<b>103,475</b>	<b>103,170</b>	<b>\$46,309,463,649</b>	<b>\$40,283,074,005</b>	<b>15.0%</b>	<b>\$1,275,947,592</b>	<b>\$12,130,088,283</b>
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# NOTICE

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

First Quarter	-	September 6
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