

**Second Quarter 2002
State Sales and Use Tax
Analysis Report**



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Texas Comptroller**

**Research and Policy Development
November 25, 2002**

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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

Abilene MSA
 Amarillo MSA
 Austin-San Marcos MSA
 Beaumont-Port Arthur MSA
 Brazoria PMSA
 Brownsville-Harlingen-San Benito MSA
 Bryan-College Station MSA
 Corpus Christi MSA
 Dallas PMSA
 El Paso MSA
 Fort Worth-Arlington PMSA
 Galveston-Texas City PMSA
 Houston PMSA
 Killeen-Temple MSA
 Laredo MSA
 Longview-Marshall MSA
 Lubbock MSA
 McAllen-Edinburg-Mission MSA
 Odessa-Midland MSA
 San Angelo MSA
 San Antonio MSA
 Sherman-Denison MSA
 Texarkana MSA
 Tyler MSA
 Victoria MSA
 Waco MSA
 Wichita Falls MSA
 Dallas-Fort Worth CMSA
 Houston-Galveston-Brazoria CMSA

Counties that make up the MSA

Taylor
 Potter, Randall
 Bastrop, Caldwell, Hays, Travis, Williamson
 Hardin, Jefferson, Orange
 Brazoria
 Cameron
 Brazos
 Nueces, San Patricio
 Collin, Dallas, Denton, Ellis, Henderson, Hunt, Kaufman, Rockwall
 El Paso
 Hood, Johnson, Parker, Tarrant
 Galveston
 Chambers, Fort Bend, Harris, Liberty, Montgomery, Waller
 Bell, Coryell
 Webb
 Gregg, Harrison, Upshur
 Lubbock
 Hidalgo
 Ector, Midland
 Tom Green
 Bexar, Comal, Guadalupe, Wilson
 Grayson
 Bowie
 Smith
 Victoria
 McLennan
 Archer, Wichita
 Collin, Dallas, Denton, Ellis, Henderson, Hood, Hunt, Johnson, Kaufman, Parker, Rockwall, Tarrant
 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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State Sales and Use Tax Analysis by County
For All Industries

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County	Reporting Outlets		Gross Sales		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr	2001 2nd Qtr	2001 2nd Qtr			
Anderson	894	864	\$ 155,042,669	\$ 864,157,308	-82.1%	\$ 1,319,268	\$ 63,775,104		
Andrews	364	382	56,892,129	63,128,582	-9.9	710,283	19,256,471		
Angelina	1,719	1,754	696,486,457	583,725,853	19.3	20,383,987	185,785,427		
Aransas	588	557	67,779,329	71,639,682	-5.4	1,356,219	34,873,051		
Archer	191	185	25,467,132	26,108,431	-2.5	70,844	6,099,607		
Armstrong	41	36	2,079,476	2,290,184	-9.2	29,613	677,948		
Atascosa	644	633	111,734,816	115,539,814	-3.3	413,713	42,332,648		
Austin	649	699	100,091,501	116,125,532	-13.8	1,370,390	34,123,678		
Bailey	166	161	26,992,719	26,671,903	1.2	135,519	6,043,126		
Bandera	412	387	34,038,568	36,183,964	-5.9	121,548	15,291,667		
Bastrop	1,083	1,026	223,882,936	203,578,106	10.0	733,567	74,786,957		
Baylor	103	108	15,005,949	16,007,534	-6.3	16,992	3,296,315		
Bee	488	508	93,301,081	100,372,729	-7.0	889,848	41,263,918		
Bell	4,495	4,371	2,021,218,857	2,036,981,954	-0.8	6,830,390	456,249,330		
Bexar	26,838	26,834	11,452,797,979	11,447,876,370	0.0	164,665,190	3,619,733,774		
Blanco	260	258	78,353,266	77,622,680	0.9	34,107	15,790,037		
Borden	16	16	1,799,604	68,329	2533.7	62	516,849		
Bosque	354	349	40,019,370	44,796,210	-10.7	159,248	11,007,364		
Bowie	1,895	1,905	706,441,513	642,152,726	10.0	2,893,539	176,275,110		
Brazoria	4,479	4,549	1,236,622,083	1,238,199,200	-0.1	7,881,667	352,267,204		
Brazos	2,894	2,873	816,798,027	794,206,008	2.8	5,844,756	338,561,072		
Brewster	330	351	31,004,129	29,170,424	6.3	468,675	15,554,741		
Briscoe	40	42	2,266,981	2,232,963	1.5	5,304	659,220		
Brooks	140	143	16,337,468	17,138,398	-4.7	28,664	8,127,182		
Brown	879	861	171,969,883	171,493,203	0.3	1,171,277	60,409,069		
Burleson	329	337	61,377,300	58,393,691	5.1	244,777	13,902,482		
Burnet	1,009	972	223,249,501	187,557,677	19.0	1,617,124	81,052,846		
Caldwell	626	618	82,422,080	69,430,790	18.7	152,994	28,410,788		
Calhoun	448	460	234,012,923	258,606,641	-9.5	3,230,628	26,944,536		
Callahan	256	260	17,514,996	16,244,377	7.8	40,025	6,827,888		
Cameron	6,106	6,130	1,187,562,007	1,198,069,956	-0.9	7,194,454	512,300,076		
Camp	211	211	39,668,571	31,428,446	26.2	7,178,540	18,000,082		
Carson	118	114	11,137,300	10,780,437	3.3	2,866	3,269,889		
Cass	492	530	77,650,223	86,173,003	-9.9	238,832	25,702,786		
Castro	150	148	29,740,392	26,843,110	10.8	33,044	10,945,153		
Chambers	510	497	91,161,259	94,354,473	-3.4	660,096	23,957,375		
Cherokee	823	845	199,404,694	197,058,418	1.2	379,463	40,789,206		
Childress	137	141	20,181,492	23,866,430	-15.4	77,882	9,624,288		
Clay	165	162	26,448,679	24,850,554	6.4	231,247	4,515,846		
Cochran	52	53	8,264,663	6,456,729	28.0	12,485	1,457,496		
Coke	88	87	8,648,456	10,383,561	-16.7	6,055	1,519,414		
Coleman	222	227	22,157,610	24,485,322	-9.5	38,569	7,657,058		
Collin	10,547	9,664	4,002,235,120	3,967,393,137	0.9	113,342,988	1,595,295,003		
Collingsworth	59	59	9,112,786	5,254,558	73.4	1,335	1,533,225		
Colorado	596	603	135,006,033	134,154,194	0.6	263,022	27,917,194		
Comal	2,286	2,250	487,012,754	1,021,372,416	-52.3	2,370,489	172,186,939		
Comanche	285	292	53,279,465	53,335,576	-0.1	711,450	16,666,093		
Concho	56	62	5,142,490	4,883,578	5.3	82,257	1,916,704		
Cooke	942	946	197,463,005	228,085,555	-13.4	796,497	65,919,879		
Coryell	729	719	130,385,062	116,484,156	11.9	462,672	54,694,865		
Cottle	36	37	3,310,668	3,560,353	-7.0	1,349	727,088		
Crane	98	104	15,007,900	21,405,270	-29.9	56,167	3,441,019		

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Crockett	113	115	\$ 10,961,647	\$ 12,443,828	-11.9%	\$ 308,984	\$ 4,426,467
Crosby	100	96	19,603,450	20,952,288	-6.4	41,860	2,532,338
Culberson	87	84	18,873,504	18,228,809	3.5	1,270	4,441,758
Dallam	220	238	53,254,427	53,222,584	0.1	165,487	13,146,333
Dallas	55,045	55,172	34,685,894,467	34,214,227,612	1.4	576,575,965	9,201,118,805
Dawson	292	304	45,176,784	51,661,607	-12.6	110,546	14,344,834
Deaf Smith	374	374	90,309,526	106,019,172	-14.8	436,277	16,910,761
Delta	78	78	4,714,168	4,380,568	7.6	760	1,565,692
Denton	8,687	7,793	2,542,894,762	2,448,477,319	3.9	13,046,891	849,743,665
De Witt	437	449	70,131,728	74,687,206	-6.1	133,695	19,477,842
Dickens	45	47	6,188,366	5,910,491	4.7	15,327	2,478,137
Dimmit	178	169	18,789,835	21,329,407	-11.9	30,228	8,933,772
Donley	85	90	6,078,847	6,074,172	0.1	90,140	2,736,832
Duval	190	201	32,534,217	33,111,310	-1.7	26,778	8,865,468
Eastland	479	485	130,284,079	112,340,706	16.0	1,171,834	20,561,565
Ector	3,915	3,753	820,985,148	936,606,716	-12.3	9,726,133	295,757,400
Edwards	44	43	3,237,327	3,306,249	-2.1	18,634	1,588,471
Ellis	2,213	2,212	822,214,285	843,900,275	-2.6	6,804,809	167,000,337
El Paso	10,645	10,902	3,603,462,794	3,360,179,679	7.2	30,530,375	1,082,055,169
Erath	716	701	142,097,088	147,787,131	-3.9	915,553	53,982,314
Falls	298	295	33,256,857	33,204,950	0.2	102,485	11,565,407
Fannin	592	570	124,520,439	126,765,414	-1.8	343,380	25,272,519
Fayette	789	765	131,766,265	142,679,359	-7.6	734,444	37,336,567
Fisher	63	75	7,606,861	9,406,184	-19.1	3,248	1,657,991
Floyd	139	142	23,331,056	24,694,417	-5.5	32,233	3,319,788
Foard	34	33	1,716,489	1,877,853	-8.6	6,576	463,328
Fort Bend	6,582	6,304	1,998,059,545	1,972,837,244	1.3	52,156,850	726,670,316
Franklin	185	197	20,099,606	18,894,599	6.4	83,972	7,770,841
Freestone	345	364	82,385,876	79,105,358	4.1	272,932	16,517,849
Frio	233	238	31,876,822	38,303,665	-16.8	164,961	13,073,373
Gaines	271	281	57,141,646	62,123,803	-8.0	306,762	12,707,038
Galveston	4,913	4,974	2,738,585,170	2,887,886,709	-5.2	17,345,833	425,337,955
Garza	218	213	14,216,824	14,561,295	-2.4	94,751	6,622,659
Gillespie	849	862	113,181,423	110,116,623	2.8	294,342	47,470,860
Glasscock	15	15	1,990,827	2,541,984	-21.7	1,314	282,685
Goliad	118	118	11,340,248	10,262,444	10.5	6,281	3,967,290
Gonzales	371	378	120,049,072	113,656,637	5.6	452,753	19,228,730
Gray	599	617	124,861,133	154,389,596	-19.1	1,421,236	72,234,996
Grayson	2,832	2,807	593,991,462	609,683,153	-2.6	2,871,434	209,213,278
Gregg	3,645	3,608	1,284,590,562	1,328,858,615	-3.3	8,135,232	381,384,325
Grimes	461	465	186,209,561	211,647,168	-12.0	285,112	23,772,923
Guadalupe	1,583	1,545	419,366,152	424,298,037	-1.2	4,241,975	122,570,595
Hale	731	747	143,271,215	618,480,242	-76.8	984,495	43,914,233
Hall	84	92	6,034,150	5,459,790	10.5	9,314	2,519,499
Hamilton	236	224	29,843,726	31,229,933	-4.4	233,520	8,431,146
Hansford	141	136	37,025,904	39,108,721	-5.3	106,172	4,226,424
Hardeman	89	103	6,755,537	7,845,407	-13.9	3,550	2,956,324
Hardin	888	912	196,055,480	179,501,858	9.2	651,918	49,640,020
Harris	80,789	80,548	36,008,694,440	39,580,977,674	-9.0	1,057,274,560	10,761,871,773
Harrison	1,120	1,134	385,809,586	321,822,783	19.9	4,537,534	79,779,295
Hartley	54	40	9,450,365	8,431,560	12.1	2,017	1,369,963
Haskell	155	154	20,012,742	19,023,841	5.2	85,729	4,833,563

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	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Hays	2,642	2,546	\$ 802,706,639	\$ 553,681,501	45.0%	\$ 5,561,175	\$ 242,621,546
Hemphill	126	123	12,797,555	15,646,332	-18.2	133,861	5,064,487
Henderson	1,445	1,418	239,403,138	229,345,949	4.4	6,498,676	106,937,579
Hidalgo	8,071	8,068	2,063,981,658	1,940,252,696	6.4	19,232,684	845,847,189
Hill	774	763	153,316,693	129,148,317	18.7	792,540	52,336,825
Hockley	488	479	79,827,868	94,943,386	-15.9	378,611	26,808,538
Hood	964	932	135,077,875	121,811,037	10.9	553,913	68,135,178
Hopkins	701	722	179,022,424	202,413,369	-11.6	820,751	54,186,014
Houston	388	368	74,680,969	91,950,448	-18.8	1,455,618	20,812,813
Howard	663	679	162,430,638	185,681,319	-12.5	694,609	44,782,896
Hudspeth	40	50	3,870,610	3,944,797	-1.9	118	844,342
Hunt	1,389	1,402	494,923,850	475,431,396	4.1	8,991,388	113,808,088
Hutchinson	520	511	147,496,320	172,596,631	-14.5	440,657	34,081,933
Irion	54	51	1,764,485	2,161,040	-18.4	8,221	705,356
Jack	198	192	18,580,193	18,558,380	0.1	239,181	7,139,959
Jackson	322	313	158,018,451	156,036,563	1.3	1,407,335	19,245,214
Jasper	748	759	220,598,213	215,976,545	2.1	237,817	53,226,498
Jeff Davis	71	72	3,424,739	2,807,502	22.0	6,044	1,580,146
Jefferson	5,236	5,293	3,011,257,980	3,053,802,067	-1.4	18,871,430	577,959,444
Jim Hogg	102	104	12,858,843	12,712,077	1.2	12,267	6,632,235
Jim Wells	881	887	164,075,590	179,726,776	-8.7	1,362,649	72,735,970
Johnson	2,272	2,223	570,400,573	528,765,522	7.9	3,997,546	162,939,327
Jones	304	311	75,028,258	85,266,802	-12.0	243,400	22,778,972
Karnes	234	247	31,299,115	33,024,864	-5.2	67,315	10,125,234
Kaufman	1,693	1,717	404,496,755	359,440,103	12.5	1,320,470	117,281,955
Kendall	908	916	191,802,675	196,774,009	-2.5	1,230,997	51,103,411
Kenedy	7	6	15,877	18,730	-15.2	0	13,192
Kent	22	20	3,135,152	5,778,592	-45.7	2,198	232,716
Kerr	1,220	1,182	236,795,368	224,551,985	5.5	2,007,554	106,991,956
Kimble	131	136	17,510,769	21,005,433	-16.6	18,177	7,230,578
King	5	9	426,839	491,196	-13.1	0	133,787
Kinney	58	57	5,660,303	6,934,701	-18.4	4,417	1,729,494
Kleberg	555	577	99,656,263	90,208,634	10.5	226,354	44,094,999
Knox	106	100	14,318,460	15,017,713	-4.7	34,710	3,952,853
Lamar	1,088	1,078	258,972,280	250,768,468	3.3	1,182,933	91,198,261
Lamb	258	261	65,844,210	60,424,560	9.0	707,003	9,444,464
Lampasas	355	354	71,116,287	81,642,924	-12.9	278,649	15,899,627
La Salle	114	119	15,127,815	11,164,638	35.5	15,355	4,616,738
Lavaca	472	461	101,306,602	112,549,481	-10.0	518,519	19,832,139
Lee	402	400	102,356,232	107,945,515	-5.2	203,699	23,808,774
Leon	370	371	109,398,811	94,299,905	16.0	9,661,117	24,902,150
Liberty	1,158	1,164	522,646,147	518,564,528	0.8	1,159,665	78,954,387
Limestone	485	474	113,500,400	82,621,190	37.4	681,627	30,056,717
Lipscomb	70	68	4,268,966	5,170,033	-17.4	13,476	1,238,953
Live Oak	239	224	29,503,883	31,712,679	-7.0	24,056	9,575,069
Llano	477	466	66,523,689	60,611,275	9.8	272,436	22,139,333
Loving	*	*	*	*	*	*	*
Lubbock	5,752	5,866	1,780,463,695	1,757,464,464	1.3	8,729,466	586,526,739
Lynn	84	86	11,607,751	21,202,804	-45.3	67,453	3,953,445
Madison	201	197	65,368,164	58,206,328	12.3	114,981	10,312,496
Marion	239	236	31,188,523	40,689,014	-23.3	905,189	7,808,991
Martin	90	96	32,349,599	40,029,286	-19.2	1,315,079	5,395,346

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	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Mason	124	126	\$ 7,971,071	\$ 8,195,920	-2.7%	\$ 10,754	\$ 2,774,262
Matagorda	718	723	114,307,249	115,953,682	-1.4	674,518	46,183,756
Maverick	714	758	123,610,469	120,637,605	2.5	657,320	57,377,458
McCulloch	213	213	40,399,928	39,233,637	3.0	255,650	11,759,679
McLennan	5,138	4,863	1,908,624,977	1,863,061,627	2.4	8,153,678	461,738,416
McMullen	19	20	654,908	1,359,064	-51.8	443	294,187
Medina	705	687	121,984,541	122,882,720	-0.7	604,313	29,813,363
Menard	68	68	3,518,016	4,527,752	-22.3	10,223	1,397,326
Midland	3,833	3,805	755,571,500	852,716,552	-11.4	22,198,466	337,518,012
Milam	469	451	76,159,137	68,778,030	10.7	238,444	19,421,458
Mills	115	121	16,941,566	14,152,847	19.7	60,387	4,380,936
Mitchell	169	171	16,453,459	18,349,761	-10.3	23,443	6,670,087
Montague	505	495	54,021,802	60,615,696	-10.9	56,320	19,381,000
Montgomery	6,362	6,169	1,774,253,455	1,848,377,369	-4.0	99,324,250	753,365,547
Moore	377	396	78,738,772	78,361,915	0.5	320,111	22,863,262
Morris	224	224	214,479,551	228,884,319	-6.3	2,608,619	12,505,355
Motley	38	38	2,598,521	3,348,793	-22.4	1,911	755,666
Nacogdoches	1,226	1,270	325,440,541	331,646,005	-1.9	2,382,745	91,796,573
Navarro	943	946	246,934,071	318,370,348	-22.4	1,045,455	58,829,445
Newton	162	169	26,227,341	25,214,215	4.0	99,225	4,935,657
Nolan	378	390	65,727,160	69,540,992	-5.5	552,974	22,274,290
Nueces	7,520	7,574	3,527,985,209	3,665,032,158	-3.7	26,465,870	772,098,936
Ochiltree	275	292	45,093,095	53,321,011	-15.4	141,933	16,066,689
Oldham	51	44	5,443,818	6,498,463	-16.2	1,790	1,262,284
Orange	1,559	1,560	308,981,765	320,479,862	-3.6	5,674,812	106,646,961
Palo Pinto	652	678	160,764,450	195,516,755	-17.8	888,752	54,118,001
Panola	452	456	102,129,576	106,867,906	-4.4	507,167	22,962,885
Parker	1,738	1,703	449,030,524	438,413,373	2.4	2,772,173	123,178,686
Parmer	141	143	44,420,599	48,055,929	-7.6	24,949	3,701,397
Pecos	378	404	47,275,984	62,033,153	-23.8	479,471	18,864,748
Polk	833	840	179,327,409	183,335,979	-2.2	1,045,590	53,390,710
Potter	3,357	3,383	1,319,970,734	1,275,900,788	3.5	9,041,626	482,030,002
Presidio	153	156	11,721,372	11,591,786	1.1	19,209	5,119,731
Rains	173	181	21,888,196	22,240,689	-1.6	54,585	9,918,006
Randall	1,604	1,553	300,650,658	293,636,259	2.4	1,874,805	91,719,670
Reagan	102	101	125,074,277	196,594,341	-36.4	123,193	6,400,195
Real	85	98	3,666,313	3,490,591	5.0	17,967	1,878,835
Red River	231	221	32,398,643	40,198,806	-19.4	134,019	7,433,329
Reeves	262	265	31,835,188	35,580,689	-10.5	329,887	12,800,740
Refugio	167	161	25,017,781	24,623,273	1.6	176,819	8,248,152
Roberts	12	14	426,188	488,223	-12.7	91	168,014
Robertson	281	290	46,610,975	58,829,852	-20.8	103,254	9,068,869
Rockwall	1,148	1,112	237,020,773	236,188,224	0.4	853,367	109,363,905
Runnels	275	285	44,418,749	44,867,807	-1.0	121,645	14,362,070
Rusk	785	777	179,556,121	162,266,938	10.7	670,535	48,333,086
Sabine	205	210	33,110,566	52,199,315	-36.6	151,551	8,437,740
San Augustine	142	150	28,536,515	29,223,081	-2.3	12,750	5,782,102
San Jacinto	268	268	20,543,297	18,842,779	9.0	10,403	8,144,605
San Patricio	1,113	1,084	192,281,795	263,068,717	-26.9	1,457,897	70,825,295
San Saba	132	127	10,810,251	11,503,852	-6.0	6,508	3,824,140
Schleicher	69	69	9,687,039	10,723,046	-9.7	19,285	2,133,371
Scurry	419	401	72,420,080	74,198,935	-2.4	26,133,828	54,709,271

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County	Reporting Outlets		Gross Sales	Gross Sales	Percent	Use Tax	Amount Subject to
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr	Change	Purchases	State Sales & Use Tax
Shackelford	90	107	\$ 6,066,229	\$ 6,784,442	-10.6%	\$ 2,998	\$ 2,627,771
Shelby	481	466	81,977,098	80,435,509	1.9	364,572	25,249,040
Sherman	55	53	6,093,161	5,624,247	8.3	137,081	1,545,669
Smith	4,614	4,594	1,172,323,985	1,209,789,447	-3.1	12,591,919	458,315,075
Somervell	206	199	23,031,578	27,806,856	-17.2	21,700	7,458,626
Starr	629	601	89,086,199	83,084,185	7.2	338,941	40,706,758
Stephens	309	313	33,179,052	31,000,499	7.0	225,185	13,757,687
Sterling	32	36	3,211,752	3,320,790	-3.3	188	1,469,951
Stonewall	58	60	7,281,214	3,012,511	141.7	84,723	1,722,174
Sutton	147	142	22,095,475	26,412,449	-16.3	246,763	9,128,242
Swisher	145	135	20,394,335	19,202,527	6.2	32,080	4,571,014
Tarrant	31,410	31,157	12,188,370,748	12,893,493,077	-5.5	198,367,419	4,106,031,887
Taylor	2,949	2,952	866,247,500	866,633,002	-0.0	5,977,395	276,922,164
Terrell	31	34	795,948	896,524	-11.2	231	448,969
Terry	227	226	52,849,778	55,601,154	-4.9	100,244	11,122,810
Throckmorton	37	44	1,894,821	2,307,733	-17.9	46,088	830,824
Titus	641	654	663,876,791	381,322,505	74.1	559,869	53,723,490
Tom Green	2,650	2,580	654,715,735	609,484,295	7.4	6,361,213	217,370,947
Travis	21,320	20,769	7,864,890,906	8,220,993,391	-4.3	155,477,068	2,856,639,987
Trinity	246	261	27,972,818	30,477,704	-8.2	32,112	10,330,386
Tyler	304	294	31,722,961	30,617,734	3.6	102,426	12,806,342
Upshur	604	603	98,621,142	82,983,908	18.8	1,207,568	27,499,582
Upton	97	101	25,865,111	35,630,639	-27.4	21,067	2,186,860
Uvalde	548	553	126,803,906	145,822,272	-13.0	328,118	39,410,617
Val Verde	784	779	157,481,312	129,920,498	21.2	919,979	66,861,222
Van Zandt	1,186	1,161	108,881,176	105,306,235	3.4	479,280	44,039,388
Victoria	1,899	1,911	557,921,175	555,798,813	0.4	2,848,840	209,909,902
Walker	881	891	217,641,658	203,220,276	7.1	1,044,020	68,535,539
Waller	597	604	209,889,344	141,349,176	48.5	1,186,419	30,365,724
Ward	279	296	29,057,099	35,106,093	-17.2	115,988	12,695,089
Washington	858	863	217,418,293	215,227,543	1.0	1,342,040	60,931,817
Webb	3,494	3,556	825,004,359	809,275,675	1.9	4,714,434	352,190,156
Wharton	1,006	999	235,705,660	246,259,419	-4.3	1,722,743	58,600,942
Wheeler	145	142	12,834,746	16,202,247	-20.8	2,575	4,005,453
Wichita	2,732	2,808	675,352,451	703,417,619	-4.0	5,556,678	267,647,477
Wilbarger	311	296	89,640,816	98,355,987	-8.9	320,995	18,652,127
Willacy	222	223	25,548,600	27,174,019	-6.0	110,622	10,380,356
Williamson	5,187	4,765	1,930,338,079	1,878,416,783	2.8	10,095,020	753,728,922
Wilson	527	505	51,493,966	50,200,986	2.6	121,242	18,514,054
Winkler	212	203	115,663,991	133,863,419	-13.6	213,276	10,260,262
Wise	973	878	261,601,468	261,599,521	0.0	875,534	72,815,543
Wood	969	953	141,055,433	118,750,715	18.8	439,985	46,874,067
Yoakum	202	211	36,078,517	34,016,565	6.1	92,627	7,360,977
Young	593	588	100,668,381	113,599,709	-11.4	398,176	27,630,059
Zapata	203	211	26,681,900	29,287,392	-8.9	120,928	10,586,038
Zavala	130	141	31,762,963	31,303,511	1.5	79,881	3,815,172
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In-State Total	454,199	450,419	\$170,545,788,122	\$175,964,307,959	-3.1%	\$2,887,087,154	\$51,506,662,270

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Alabama	380	349	\$ 147,420,962	\$ 114,930,894	28.3%	\$ 825,813	\$ 41,654,325
Alaska	*	*	*	*	*	*	*
Arizona	428	423	340,201,183	203,414,382	67.2	34,545,291	72,268,008
Arkansas	499	481	252,761,718	301,829,020	-16.3	2,392,694	42,097,603
California	3,079	3,064	5,837,306,426	5,795,751,389	0.7	71,175,876	566,176,340
Colorado	687	717	558,605,280	674,653,900	-17.2	33,059,550	261,789,544
Connecticut	374	362	788,322,283	770,298,925	2.3	26,947,848	204,214,306
Delaware	46	47	351,627,837	375,110,953	-6.3	30,153,387	30,945,250
Florida	951	985	975,984,639	1,613,794,471	-39.5	9,792,889	241,668,568
Georgia	1,163	1,191	1,184,913,765	1,957,697,445	-39.5	16,047,554	634,134,425
Hawaii	8	8	725,822	2,987,218	-75.7	0	54,129
Idaho	53	56	110,426,898	93,185,584	18.5	2,695,361	17,290,334
Illinois	1,313	1,301	1,735,308,634	1,423,626,487	21.9	46,524,319	311,746,087
Indiana	303	298	324,706,291	298,299,152	8.9	5,234,185	61,931,724
Iowa	210	195	150,224,922	132,487,792	13.4	2,851,757	43,038,607
Kansas	472	500	581,596,808	452,622,307	28.5	17,454,981	453,667,991
Kentucky	226	239	189,314,211	177,328,339	6.8	2,622,864	20,562,823
Louisiana	1,227	1,186	309,063,576	305,906,162	1.0	18,784,350	75,427,051
Maine	29	31	19,590,812	9,002,804	117.6	1,649	2,946,800
Maryland	296	293	287,111,923	147,722,219	94.4	8,762,299	40,349,059
Massachusetts	763	788	839,150,098	811,790,908	3.4	35,713,342	198,480,619
Michigan	451	449	661,927,209	731,525,675	-9.5	67,984,258	152,212,381
Minnesota	728	707	569,632,233	691,605,760	-17.6	5,629,035	161,231,267
Mississippi	130	127	36,894,489	39,180,804	-5.8	237,838	7,008,265
Missouri	657	696	966,501,122	728,157,952	32.7	33,536,264	153,029,472
Montana	29	22	1,373,214	5,203,477	-73.6	66	323,988
Nebraska	194	190	134,750,938	64,390,057	109.3	5,868,028	40,676,350
Nevada	33	37	10,646,113	18,382,363	-42.1	1,099	2,160,401
New Hampshire	125	127	50,286,147	49,077,080	2.5	111,025	4,803,736
New Jersey	943	920	2,763,052,513	3,477,247,336	-20.5	25,361,193	569,466,594
New Mexico	568	566	116,713,410	141,488,538	-17.5	164,969	15,471,904
New York	1,112	1,137	1,434,216,765	1,226,446,301	16.9	37,462,196	334,736,944
North Carolina	559	524	574,962,232	571,152,185	0.7	7,710,648	73,491,327
North Dakota	30	23	6,180,022	5,019,484	23.1	0	2,184,694
Ohio	959	933	1,337,686,918	1,365,960,859	-2.1	45,877,659	268,485,704
Oklahoma	1,145	1,118	3,555,881,138	3,886,671,088	-8.5	75,670,685	170,511,764
Oregon	262	285	258,713,064	205,078,390	26.2	1,218,456	27,747,943
Pennsylvania	846	815	1,320,462,454	1,822,966,129	-27.6	48,728,872	215,196,250
Rhode Island	65	55	94,952,368	158,321,841	-40.0	228,560	7,200,798
South Carolina	190	173	126,524,751	89,460,012	41.4	3,585,185	18,593,665
South Dakota	49	45	45,173,214	11,736,425	284.9	4,144,993	22,154,073
Tennessee	507	504	325,365,411	1,880,386,295	-82.7	29,596,192	84,449,946
Utah	228	224	93,455,089	82,880,823	12.8	1,620,024	39,542,469
Vermont	22	27	7,969,112	7,809,739	2.0	21,575	2,043,615
Virginia	361	386	388,494,203	495,627,449	-21.6	10,236,456	168,263,712
Washington	392	408	752,494,525	290,899,213	158.7	3,928,775	55,289,622
Washington, DC	117	115	240,509,214	239,117,917	0.6	10,880,651	249,367,148
West Virginia	24	27	12,274,116	8,106,503	51.4	0	5,321,306
Wisconsin	513	493	559,611,117	518,123,365	8.0	4,269,152	54,413,120
Wyoming	13	16	1,429,960	586,474	143.8	0	89,869
Canada	27	25	35,025,873	15,933,202	119.8	5,828	6,246,162
Mexico	*	*	*	*	*	*	*

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Other	1,626 -----	1,306 -----	\$ 1,715,536,006 -----	\$ 2,397,662,667 -----	-28.4%	\$ 1,960,483 -----	\$ 66,082,250 -----
Out-of-State Total	25,413 =====	24,996 =====	\$ 33,183,241,144 =====	\$ 36,888,830,940 =====	-10.0%	\$ 791,626,174 =====	\$ 6,298,288,975 =====
 Total	 479,612	 475,415	 \$203,729,029,266	 \$212,853,138,899	 -4.3%	 \$3,678,713,328	 \$57,804,951,245

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

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County	Reporting Outlets		Gross Sales 2002 2nd Qtr	Gross Sales 2001 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr					
Anderson	511	488	\$ 90,431,602	\$ 807,900,540	-88.8%	\$ 924,244	\$ 45,539,712
Andrews	154	170	19,038,308	21,784,285	-12.6	24,471	8,434,824
Angelina	789	832	190,333,054	194,435,949	-2.1	1,762,637	99,452,266
Aransas	325	310	52,383,797	56,032,442	-6.5	377,397	28,652,392
Archer	97	92	13,279,890	10,967,826	21.1	43,293	4,390,789
Armstrong	21	19	1,492,016	1,724,199	-13.5	150	518,680
Atascosa	338	330	76,025,881	70,834,191	7.3	263,214	31,320,464
Austin	321	364	48,193,292	70,179,389	-31.3	90,229	23,976,668
Bailey	83	83	14,583,313	15,355,993	-5.0	15,868	4,072,317
Bandera	196	191	23,159,949	27,252,236	-15.0	106,520	9,618,673
Bastrop	566	557	141,716,111	150,955,206	-6.1	300,930	51,069,614
Baylor	65	67	8,109,295	7,858,566	3.2	7,003	2,372,818
Bee	237	265	41,003,384	43,227,628	-5.1	40,158	21,894,546
Bell	2,453	2,396	601,126,204	860,945,918	-30.2	1,520,538	310,776,243
Bexar	13,536	13,672	4,569,549,657	4,515,963,277	1.2	44,597,115	2,197,015,511
Blanco	141	145	10,963,723	10,470,105	4.7	1,926	5,322,863
Borden	7	7	1,795,553	51,254	3403.2	62	513,168
Bosque	190	190	16,924,529	16,931,139	-0.0	24,531	8,438,719
Bowie	982	1,007	312,464,074	254,352,987	22.8	969,736	127,441,137
Brazoria	2,242	2,286	516,721,212	507,121,702	1.9	3,572,115	262,755,291
Brazos	1,549	1,529	438,163,538	430,912,370	1.7	2,041,982	233,157,265
Brewster	181	201	19,884,496	18,819,853	5.7	141,033	10,931,717
Briscoe	24	22	1,105,184	1,202,258	-8.1	686	539,987
Brooks	92	101	13,627,706	13,933,171	-2.2	28,440	7,457,139
Brown	472	459	98,783,524	97,019,878	1.8	730,003	48,155,169
Burleson	179	182	27,898,295	25,435,402	9.7	102,991	11,068,414
Burnet	493	477	120,542,584	112,339,786	7.3	675,922	57,035,867
Caldwell	319	311	53,620,717	52,953,945	1.3	117,469	20,754,644
Calhoun	241	249	43,672,478	44,868,975	-2.7	72,878	18,309,855
Callahan	138	142	9,749,839	8,788,842	10.9	6,350	5,111,763
Cameron	3,646	3,658	715,930,335	703,705,738	1.7	2,543,893	376,651,594
Camp	141	140	23,803,053	22,956,249	3.7	14,520	9,712,626
Carson	58	57	6,303,216	5,759,812	9.4	2,314	2,299,112
Cass	298	322	42,458,497	44,478,411	-4.5	101,176	20,690,299
Castro	82	89	10,656,693	12,592,021	-15.4	22,840	4,084,180
Chambers	270	276	50,600,223	41,203,549	22.8	348,254	18,903,010
Cherokee	440	479	77,026,190	82,089,125	-6.2	194,889	33,409,942
Childress	88	88	16,180,254	17,945,010	-9.8	18,195	7,753,831
Clay	94	83	20,319,793	17,581,810	15.6	4,853	3,247,187
Cochran	31	34	6,637,217	5,086,825	30.5	3,349	1,123,149
Coke	54	56	4,937,607	7,071,751	-30.2	6,055	1,152,816
Coleman	129	125	13,711,533	12,478,453	9.9	34,916	5,687,497
Collin	5,046	4,685	2,064,793,086	2,438,748,556	-15.3	83,103,862	1,136,042,771
Collingsworth	31	31	2,778,803	2,806,163	-1.0	1,335	1,146,303
Colorado	314	317	52,396,877	51,387,917	2.0	24,688	18,004,806
Comal	1,063	1,053	225,085,492	726,409,685	-69.0	1,089,584	115,466,460
Comanche	170	180	28,565,638	28,391,663	0.6	8,798	9,359,132
Concho	37	40	4,438,255	4,184,411	6.1	63,858	1,597,929
Cooke	512	516	116,507,076	111,735,228	4.3	332,145	49,561,398
Coryell	401	398	91,601,683	86,149,914	6.3	397,929	42,465,646
Cottle	19	22	2,995,751	3,205,451	-6.5	406	653,005
Crane	44	50	4,874,984	5,899,802	-17.4	2,001	1,915,279

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	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Crockett	69	67	\$ 6,367,569	\$ 7,328,639	-13.1%	\$ 2,221	\$ 3,248,534
Crosby	67	65	15,860,180	17,115,168	-7.3	23,006	1,979,282
Culberson	57	55	16,440,438	15,593,333	5.4	1,202	4,149,309
Dallam	116	119	24,196,698	21,137,822	14.5	13,956	7,337,417
Dallas	24,910	25,200	9,624,732,027	9,508,478,867	1.2	81,037,665	3,894,715,737
Dawson	150	152	24,071,587	27,235,676	-11.6	39,171	9,510,019
Deaf Smith	197	202	29,016,971	32,932,594	-11.9	209,671	10,976,720
Delta	50	48	3,237,645	3,437,618	-5.8	760	1,180,372
Denton	4,024	3,723	1,172,890,907	1,156,711,368	1.4	5,524,812	594,579,806
De Witt	236	246	32,603,898	34,168,048	-4.6	29,590	14,025,992
Dickens	32	33	2,848,910	2,750,929	3.6	610	1,306,496
Dimmit	103	94	13,867,846	15,549,447	-10.8	30,188	7,835,035
Donley	50	56	4,248,964	4,349,658	-2.3	999	2,110,888
Duval	113	118	8,876,386	9,609,263	-7.6	24,145	4,233,991
Eastland	239	254	45,114,232	43,237,776	4.3	87,014	14,317,112
Ector	1,759	1,708	352,237,006	388,125,207	-9.2	994,577	169,397,081
Edwards	21	21	2,106,396	2,216,201	-5.0	2,740	704,919
Ellis	1,018	1,003	233,602,435	237,395,070	-1.6	5,192,344	115,058,261
El Paso	5,922	6,017	1,539,612,412	1,472,243,114	4.6	4,748,117	767,132,980
Erath	365	373	91,596,061	97,236,565	-5.8	509,055	39,715,001
Falls	188	194	20,830,905	20,710,717	0.6	51,670	8,242,964
Fannin	316	313	43,846,642	46,608,214	-5.9	78,110	19,366,245
Fayette	418	410	69,237,411	72,580,276	-4.6	211,958	24,171,898
Fisher	37	43	2,979,144	3,192,438	-6.7	3,157	1,221,845
Floyd	82	86	9,866,189	9,226,801	6.9	3,917	2,272,050
Foard	21	21	1,327,908	1,501,619	-11.6	307	399,106
Fort Bend	3,170	3,070	862,794,146	775,363,053	11.3	45,721,441	535,191,469
Franklin	108	118	16,457,785	15,567,779	5.7	7,739	6,873,896
Freestone	201	223	45,521,955	51,942,407	-12.4	225,768	12,265,201
Frio	125	134	19,140,007	20,273,246	-5.6	24,791	9,172,275
Gaines	147	158	33,504,085	37,816,154	-11.4	29,144	7,476,037
Galveston	2,691	2,688	534,862,822	556,404,502	-3.9	11,036,005	325,274,576
Garza	153	154	7,242,737	7,206,447	0.5	25,511	4,180,137
Gillespie	441	458	70,617,909	66,684,794	5.9	250,758	36,498,029
Glasscock	5	5	444,979	398,995	11.5	952	150,024
Goliad	67	70	7,982,906	6,961,236	14.7	2,659	3,060,214
Gonzales	201	214	33,623,545	35,492,506	-5.3	94,233	13,696,428
Gray	288	300	62,609,673	77,315,797	-19.0	106,931	34,056,811
Grayson	1,460	1,442	322,595,732	328,261,998	-1.7	1,059,433	151,163,193
Gregg	1,897	1,871	509,906,369	537,975,043	-5.2	1,532,330	237,756,027
Grimes	253	264	93,202,090	108,409,237	-14.0	170,660	15,571,124
Guadalupe	713	718	153,914,322	149,132,449	3.2	336,634	84,567,536
Hale	373	403	64,429,648	526,949,458	-87.8	284,127	33,201,248
Hall	52	52	4,119,750	3,347,908	23.1	9,261	2,280,172
Hamilton	135	122	13,801,635	14,400,901	-4.2	14,003	5,694,894
Hansford	69	67	9,702,804	10,074,346	-3.7	20,112	3,142,726
Hardeman	49	62	5,098,743	5,109,320	-0.2	2,747	2,490,137
Hardin	422	450	111,482,073	89,664,572	24.3	275,296	35,955,336
Harris	39,028	39,422	11,389,538,121	11,553,985,019	-1.4	89,670,665	5,813,778,095
Harrison	533	546	119,030,567	124,275,599	-4.2	2,498,777	50,354,395
Hartley	21	13	4,383,884	3,665,938	19.6	331	866,186
Haskell	93	95	15,568,359	15,149,607	2.8	19,961	2,892,356

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	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Hays	1,343	1,306	\$ 300,252,042	\$ 315,998,969	-5.0%	\$ 2,471,193	\$ 180,909,639
Hemphill	45	51	4,099,861	4,949,951	-17.2	37,179	2,452,905
Henderson	882	869	161,274,804	154,781,055	4.2	344,962	77,007,678
Hidalgo	4,866	4,874	1,288,419,117	1,232,592,060	4.5	7,991,682	636,363,914
Hill	473	469	88,935,665	90,649,756	-1.9	494,772	42,997,926
Hockley	243	241	46,800,146	54,235,205	-13.7	281,039	17,146,114
Hood	511	501	98,913,491	82,752,107	19.5	121,884	52,961,519
Hopkins	375	394	91,128,049	114,657,096	-20.5	140,041	36,644,609
Houston	205	201	34,065,392	34,350,988	-0.8	45,297	14,706,739
Howard	336	339	70,856,665	74,758,288	-5.2	144,914	30,305,033
Hudspeth	31	39	2,627,107	2,701,837	-2.8	118	734,980
Hunt	775	791	189,450,501	184,038,318	2.9	775,501	83,109,616
Hutchinson	252	243	39,536,598	42,306,641	-6.5	48,393	21,679,716
Irion	21	22	752,161	893,665	-15.8	35	331,371
Jack	96	98	7,777,404	8,753,761	-11.2	10,348	4,252,670
Jackson	146	145	29,743,087	30,340,551	-2.0	118,509	11,211,415
Jasper	419	432	81,104,059	82,012,637	-1.1	106,074	39,341,514
Jeff Davis	37	41	2,158,769	2,078,786	3.8	1,310	1,310,560
Jefferson	2,641	2,688	731,038,743	681,903,699	7.2	4,377,635	374,960,263
Jim Hogg	72	77	8,484,238	8,739,609	-2.9	9,591	3,872,289
Jim Wells	438	445	80,312,350	75,366,336	6.6	286,822	42,541,362
Johnson	1,032	995	217,224,839	212,412,787	2.3	2,673,443	114,608,388
Jones	142	146	45,343,061	49,197,655	-7.8	111,540	18,575,623
Karnes	129	136	18,916,171	19,582,709	-3.4	26,670	8,152,345
Kaufman	906	928	232,345,026	184,575,333	25.9	341,889	82,650,969
Kendall	440	461	133,313,471	143,558,492	-7.1	476,277	37,846,952
Kenedy	5	4	12,967	14,415	-10.0	0	11,422
Kent	14	13	2,537,098	5,216,017	-51.4	2,160	164,257
Kerr	588	571	158,260,772	142,107,419	11.4	1,539,806	77,933,010
Kimble	79	83	14,337,144	14,933,520	-4.0	16,112	6,406,140
King	5	9	426,839	491,196	-13.1	0	133,787
Kinney	36	34	2,007,209	2,018,300	-0.5	4,308	1,014,515
Kleberg	308	335	73,134,971	64,337,471	13.7	139,538	32,368,846
Knox	54	49	4,828,522	4,010,539	20.4	1,220	1,661,589
Lamar	596	615	145,928,907	156,698,539	-6.9	796,034	69,886,803
Lamb	139	145	13,389,467	13,523,544	-1.0	458,192	6,672,109
Lampasas	170	177	32,789,179	36,616,210	-10.5	31,549	10,578,760
La Salle	75	75	12,111,709	8,083,986	49.8	12,461	3,940,362
Lavaca	253	249	40,664,069	41,807,141	-2.7	59,253	14,660,899
Lee	197	195	43,545,445	43,403,413	0.3	100,393	15,008,920
Leon	217	218	27,998,527	29,028,038	-3.5	92,304	10,185,308
Liberty	599	617	154,695,120	152,173,663	1.7	487,819	61,003,675
Limestone	287	280	51,196,505	51,589,964	-0.8	104,114	23,374,138
Lipscomb	35	33	2,134,901	2,461,499	-13.3	190	923,113
Live Oak	122	129	21,374,360	22,199,018	-3.7	14,975	6,762,705
Llano	259	249	27,955,984	27,984,363	-0.1	23,450	12,606,318
Loving	*	*	*	*	*	*	*
Lubbock	2,888	2,956	834,229,023	813,120,440	2.6	2,744,426	398,098,756
Lynn	43	47	3,182,688	3,560,234	-10.6	2,906	1,217,027
Madison	103	111	40,567,357	39,943,180	1.6	104,328	8,473,291
Marion	180	175	15,695,373	15,024,323	4.5	5,435	6,124,385
Martin	41	45	7,628,153	9,211,877	-17.2	1,843	1,451,485

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	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Mason	69	71	\$ 4,447,456	\$ 4,554,907	-2.4%	\$ 1,901	\$ 2,127,561
Matagorda	404	407	67,981,863	70,698,712	-3.8	103,868	32,838,272
Maverick	513	546	107,400,945	101,938,151	5.4	237,289	52,185,388
McCulloch	122	118	25,272,882	27,022,928	-6.5	158,150	9,798,336
McLennan	2,819	2,620	623,384,267	627,916,487	-0.7	2,343,573	299,423,555
McMullen	9	8	557,886	615,330	-9.3	0	242,137
Medina	364	350	81,819,951	85,987,374	-4.8	83,821	23,013,132
Menard	46	47	2,465,703	2,555,426	-3.5	10,223	1,210,224
Midland	1,689	1,725	390,985,596	440,966,346	-11.3	1,180,421	205,474,312
Milam	264	254	41,457,553	41,438,756	0.0	71,809	15,309,470
Mills	69	75	12,056,253	11,221,515	7.4	33,053	2,489,789
Mitchell	103	102	8,956,173	10,457,619	-14.4	21,737	5,080,094
Montague	291	292	36,472,814	38,652,122	-5.6	49,654	14,809,319
Montgomery	3,051	2,881	816,925,878	788,632,915	3.6	5,014,069	482,827,852
Moore	197	210	28,310,481	29,539,284	-4.2	201,878	16,857,421
Morris	141	138	26,299,218	20,681,391	27.2	8,962	6,661,059
Motley	26	25	1,232,930	1,312,327	-6.1	1,232	523,625
Nacogdoches	624	683	153,407,443	155,058,023	-1.1	742,907	70,403,063
Navarro	514	513	86,064,206	92,918,545	-7.4	382,460	43,093,571
Newton	105	116	24,065,220	23,152,004	3.9	81,003	4,428,741
Nolan	201	210	37,738,702	36,118,532	4.5	46,344	16,064,787
Nueces	3,665	3,734	849,044,808	826,038,471	2.8	2,712,133	488,528,243
Ochiltree	116	123	18,382,376	19,894,138	-7.6	10,785	9,249,977
Oldham	27	21	2,362,286	1,973,983	19.7	46	1,036,663
Orange	776	806	155,831,933	152,029,733	2.5	1,294,167	80,212,835
Palo Pinto	371	384	63,429,195	69,652,198	-8.9	242,543	32,586,668
Panola	220	227	40,046,140	41,107,106	-2.6	31,300	15,320,164
Parker	854	839	280,288,308	269,593,190	4.0	525,304	92,186,198
Parmer	84	81	12,540,631	15,160,327	-17.3	1,849	2,530,734
Pecos	192	195	26,058,480	30,548,253	-14.7	266,509	13,378,860
Polk	437	443	96,099,670	90,687,920	6.0	890,865	41,307,327
Potter	1,700	1,713	549,083,579	537,145,333	2.2	3,299,671	283,798,464
Presidio	114	116	10,203,158	9,339,367	9.2	19,138	4,679,377
Rains	109	116	14,682,680	13,833,527	6.1	19,608	8,825,168
Randall	778	749	176,609,730	186,616,291	-5.4	396,502	65,431,275
Reagan	43	42	4,809,243	5,262,083	-8.6	868	2,361,722
Real	58	70	3,022,104	2,871,895	5.2	1,423	1,472,860
Red River	149	139	13,980,690	15,064,194	-7.2	71,173	6,590,084
Reeves	148	149	21,201,614	21,276,649	-0.4	234,394	9,503,873
Refugio	102	103	15,870,150	14,355,021	10.6	13,901	5,544,038
Roberts	7	9	408,283	473,790	-13.8	91	157,107
Robertson	178	176	18,384,213	18,358,016	0.1	44,716	6,918,621
Rockwall	531	521	175,759,685	157,321,541	11.7	448,292	88,446,348
Runnels	155	159	14,740,490	18,879,908	-21.9	68,043	6,804,172
Rusk	419	414	73,989,230	72,253,020	2.4	243,824	27,467,064
Sabine	124	121	12,532,927	12,924,835	-3.0	31,749	5,874,837
San Augustine	82	87	10,905,894	8,952,146	21.8	5,047	3,816,105
San Jacinto	162	177	17,861,157	15,017,303	18.9	5,797	7,113,214
San Patricio	584	566	124,052,076	123,471,171	0.5	162,183	52,412,872
San Saba	73	67	6,502,894	6,461,578	0.6	5,203	3,023,722
Schleicher	30	30	2,277,930	2,511,686	-9.3	19,062	1,033,904
Scurry	194	186	32,164,567	34,216,555	-6.0	61,766	14,563,535

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	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Shackelford	46	55	\$ 2,809,424	\$ 3,060,173	-8.2%	\$ 872	\$ 1,693,505
Shelby	265	267	48,137,094	49,170,756	-2.1	87,527	19,272,969
Sherman	21	25	3,577,290	3,050,718	17.3	18,765	832,411
Smith	2,466	2,420	599,260,840	614,130,656	-2.4	2,381,264	302,998,430
Somervell	113	115	13,643,226	11,982,773	13.9	15,631	5,834,277
Starr	460	435	78,469,902	73,962,427	6.1	179,218	37,021,854
Stephens	140	142	17,612,222	17,377,066	1.4	146,592	8,909,401
Sterling	20	22	1,683,484	1,361,149	23.7	188	860,440
Stonewall	29	32	2,799,834	1,310,880	113.6	164	869,057
Sutton	70	66	7,752,819	7,623,623	1.7	2,463	3,737,359
Swisher	71	68	8,027,257	8,265,217	-2.9	17,131	3,170,919
Tarrant	14,908	14,874	5,370,464,678	5,419,375,710	-0.9	37,478,615	2,584,085,563
Taylor	1,429	1,430	417,097,831	404,543,885	3.1	2,299,832	187,777,162
Terrell	16	20	511,247	561,145	-8.9	231	351,777
Terry	124	131	25,691,709	27,208,972	-5.6	21,784	7,663,205
Throckmorton	24	27	1,190,842	1,334,403	-10.8	194	638,579
Titus	339	348	94,534,931	88,823,916	6.4	271,031	40,629,659
Tom Green	1,349	1,312	349,963,236	320,225,602	9.3	764,681	149,702,967
Travis	9,947	9,735	3,271,171,106	3,418,845,076	-4.3	64,814,905	1,695,974,371
Trinity	149	161	16,286,246	15,792,922	3.1	22,607	8,965,795
Tyler	172	176	23,030,531	23,169,854	-0.6	66,929	10,925,504
Upshur	329	325	56,452,892	50,380,020	12.1	109,412	20,984,184
Upton	54	53	3,178,347	3,515,399	-9.6	11,571	1,534,390
Uvalde	317	324	64,392,526	65,743,593	-2.1	82,264	31,393,026
Val Verde	471	473	105,988,482	99,797,807	6.2	733,940	50,926,809
Van Zandt	804	784	82,085,404	77,229,664	6.3	408,123	35,467,217
Victoria	943	958	263,389,871	266,957,569	-1.3	942,670	138,035,096
Walker	485	497	120,036,341	120,316,521	-0.2	695,304	52,830,353
Waller	293	302	152,013,488	89,663,206	69.5	128,452	21,943,179
Ward	119	144	16,423,277	17,825,856	-7.9	9,708	6,883,616
Washington	436	445	81,525,020	79,873,600	2.1	126,720	42,146,413
Webb	2,276	2,311	577,403,382	551,490,540	4.7	2,986,000	279,846,108
Wharton	519	531	96,321,626	104,245,804	-7.6	445,123	40,253,438
Wheeler	83	80	7,396,387	9,052,653	-18.3	1,849	3,131,798
Wichita	1,414	1,443	346,541,967	341,359,929	1.5	2,082,135	192,165,381
Wilbarger	177	172	27,531,501	28,035,587	-1.8	50,865	13,830,646
Willacy	152	159	15,656,791	17,303,286	-9.5	21,530	8,508,778
Williamson	2,354	2,172	811,542,585	717,678,317	13.1	2,187,996	419,238,555
Wilson	247	242	26,667,859	26,980,089	-1.2	51,730	12,766,536
Winkler	101	97	8,569,482	9,555,195	-10.3	6,708	4,974,375
Wise	428	409	101,519,050	109,319,433	-7.1	114,661	47,452,267
Wood	546	535	81,779,896	71,935,514	13.7	281,890	34,204,287
Yoakum	92	93	11,175,168	12,821,831	-12.8	11,703	3,134,366
Young	301	296	38,418,589	40,048,287	-4.1	85,015	18,961,819
Zapata	141	147	16,231,803	15,744,345	3.1	51,851	6,593,607
Zavala	93	96	7,807,851	7,538,898	3.6	5,354	3,227,578
In-State Total	226,751	226,833	\$ 63,691,840,505	\$ 65,693,061,483	-3.0%	\$ 569,426,420	\$30,620,550,213

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	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Alabama	101	90	\$ 28,091,837	\$ 22,681,768	23.9%	\$ 198,562	\$ 3,203,700
Alaska	*	*	*	*	*	*	*
Arizona	93	89	20,763,584	18,066,409	14.9	33,189,276	39,127,631
Arkansas	159	156	32,246,962	45,792,281	-29.6	470,396	12,998,846
California	841	906	1,263,647,227	1,169,514,131	8.0	3,202,650	141,808,961
Colorado	186	216	205,408,872	201,606,645	1.9	11,003,334	66,916,370
Connecticut	91	97	110,392,915	95,193,769	16.0	567,433	11,961,950
Delaware	10	9	110,084,890	148,651,165	-25.9	662,639	693,333
Florida	293	325	236,681,228	221,601,629	6.8	3,827,690	65,544,302
Georgia	281	329	165,484,302	253,166,726	-34.6	654,329	56,571,289
Hawaii	5	4	51,471	44,390	16.0	0	51,471
Idaho	19	21	91,807,329	69,823,079	31.5	0	8,492,146
Illinois	332	338	268,986,176	195,566,740	37.5	770,152	72,235,643
Indiana	73	82	81,909,373	78,958,115	3.7	671,383	32,708,547
Iowa	36	38	11,573,036	11,294,688	2.5	29,612	8,189,823
Kansas	124	158	288,514,785	240,485,900	20.0	67,866	279,180,345
Kentucky	73	80	32,855,040	35,206,066	-6.7	342,746	7,226,607
Louisiana	386	406	69,543,376	70,292,121	-1.1	108,737	9,583,383
Maine	11	9	18,399,932	7,892,106	133.1	1,327	2,125,504
Maryland	52	69	16,421,635	27,326,633	-39.9	6	9,172,598
Massachusetts	193	215	286,666,355	313,437,099	-8.5	459,493	82,211,582
Michigan	94	102	34,682,165	40,058,838	-13.4	40,732	14,502,846
Minnesota	178	180	66,014,175	74,124,060	-10.9	414,780	38,239,444
Mississippi	33	32	4,339,295	3,577,545	21.3	11,643	3,172,494
Missouri	155	172	31,262,671	36,136,833	-13.5	95,105	8,046,622
Montana	8	11	298,436	256,947	16.1	6	296,597
Nebraska	52	56	15,727,572	6,462,039	143.4	30,520	6,039,437
Nevada	14	16	1,303,706	1,310,575	-0.5	963	1,025,400
New Hampshire	52	48	8,486,136	7,452,734	13.9	72,954	2,839,402
New Jersey	242	252	580,404,422	424,700,363	36.7	3,327,809	75,186,306
New Mexico	188	207	13,070,766	11,332,989	15.3	6,812	3,966,046
New York	308	335	314,447,989	320,437,169	-1.9	583,626	110,229,921
North Carolina	169	150	170,001,391	162,811,247	4.4	1,878,979	19,553,034
North Dakota	10	9	1,288,529	1,075,614	19.8	0	927,416
Ohio	240	243	187,061,396	277,177,482	-32.5	952,113	67,289,631
Oklahoma	399	407	1,399,032,806	1,042,028,939	34.3	588,659	23,488,245
Oregon	67	75	11,378,003	26,272,665	-56.7	8,856	7,763,502
Pennsylvania	176	175	153,062,267	218,257,178	-29.9	1,019,867	71,057,219
Rhode Island	12	9	455,986	603,259	-24.4	0	44,015
South Carolina	43	37	4,967,546	5,772,105	-13.9	197,107	1,407,821
South Dakota	13	17	31,157,899	3,438,262	806.2	14,524	14,794,679
Tennessee	160	158	76,303,207	1,599,101,631	-95.2	134,715	7,969,468
Utah	98	101	34,018,625	29,890,866	13.8	3,611	23,227,109
Vermont	5	7	4,789,033	3,720,189	28.7	21,575	1,693,304
Virginia	87	92	41,413,741	37,915,010	9.2	118,325	10,293,798
Washington	106	109	48,594,163	61,927,213	-21.5	188,761	18,065,404
Washington, DC	22	22	8,849,650	6,410,408	38.1	0	8,883,643
West Virginia	6	10	2,502,822	1,867,738	34.0	0	1,521,529
Wisconsin	99	104	123,494,369	113,802,998	8.5	550,505	18,510,044
Wyoming	7	8	801,790	497,726	61.1	0	24,679
Canada	5	6	3,417,095	321,153	964.0	0	3,330,835
Mexico	*	*	*	*	*	*	*

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

November 25, 2002

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Other	67 -----	68 -----	\$ 257,666,252 -----	\$ 289,392,107 -----	-11.0%	\$ 443,153 -----	\$ 7,761,242 -----
Out-of-State Total	6,474 =====	6,855 =====	\$ 6,969,824,228 =====	\$ 8,034,735,342 =====	-13.3%	\$ 66,933,331 =====	\$ 1,481,155,163 =====
 Total	 233,225	 233,688	 \$ 70,661,664,733	 \$ 73,727,796,825	 -4.2%	 \$ 636,359,751	 \$32,101,705,376

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

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

November 25, 2002

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Industry	Reporting	Outlets	Gross Sales		Percent	Use Tax	Amount Subject
	2002	2001	2002	2001			
	2nd Qtr	2nd Qtr	2002	2nd Qtr			
Agriculture / Forestry	12,331	12,412	\$ 1,134,887,156	\$ 957,909,527	18.5%	\$ 7,973,845	\$ 409,116,449
Mining	2,407	2,375	4,421,146,196	4,558,266,549	-3.0	367,446,906	551,361,777
Construction	28,628	28,941	10,499,859,027	11,545,786,974	-9.1	251,233,598	1,667,080,219
Manufacturing	25,227	25,524	31,803,927,120	34,679,854,285	-8.3	973,276,666	3,669,384,972
Transportation/Utilities	9,208	9,191	16,752,871,416	17,974,961,196	-6.8	310,066,982	6,230,875,687
Wholesale Trade							
Durable Goods	21,083	21,407	20,512,020,397	20,774,472,251	-1.3	138,805,004	3,302,181,907
Nondurable Goods	8,640	8,732	26,364,645,728	26,823,433,110	-1.7	354,369,847	1,702,876,063
Total Wholesale Trade	29,723	30,139	46,876,666,125	47,597,905,361	-1.5	493,174,851	5,005,057,970
Retail Trade							
Building Materials	9,142	9,272	5,126,958,561	4,723,192,274	8.5	35,777,055	3,483,234,708
General Merchandise	6,390	6,271	7,940,600,296	9,402,161,929	-15.5	64,523,285	6,096,111,686
Food Stores	23,845	23,928	10,741,218,972	10,703,824,725	0.3	35,012,461	3,277,194,785
Automotive	15,831	16,166	15,671,414,423	16,023,607,666	-2.2	63,441,798	1,861,242,966
Clothing	16,310	16,381	2,704,076,468	2,716,832,148	-0.5	24,270,465	2,371,387,128
Home Furnishings	22,502	23,239	6,606,385,132	6,400,570,309	3.2	110,288,254	3,189,322,508
Restaurants	50,437	50,265	6,899,570,323	6,628,853,785	4.1	87,187,545	5,789,979,576
Drug Stores	2,886	3,042	2,601,254,334	2,357,029,681	10.4	12,840,830	405,634,888
Liquor Stores	2,886	2,873	527,248,363	520,179,107	1.4	1,106,535	414,123,733
Miscellaneous Retail	82,996	82,251	11,842,937,861	14,251,545,201	-16.9	201,911,523	5,213,473,398
Total Retail Trade	233,225	233,688	70,661,664,733	73,727,796,825	-4.2	636,359,751	32,101,705,376
Financial Services	5,377	4,984	725,288,894	692,956,180	4.7	56,369,803	318,738,672
Services	123,025	124,072	20,093,652,800	20,727,687,269	-3.1	311,859,919	7,339,391,857
Public Administration	567	503	249,636,579	267,572,025	-6.7	1,490,544	132,563,357
Nonclassifiable	163	166	30,666,831	33,055,818	-7.2	495,355	8,978,913
Other	9,731	3,420	478,762,389	89,386,890	435.6	268,965,108	370,695,996

Total	479,612	475,415	\$203,729,029,266	\$212,853,138,899	-4.3%	\$3,678,713,328	\$57,804,951,245
=====							

"*" - 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

November 25, 2002

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Abilene	2,949	2,952	\$ 866,247,500	\$ 866,633,002	-0.0%	\$ 5,977,395	\$ 276,922,164
Amarillo	4,961	4,936	1,620,621,392	1,569,537,047	3.3	10,916,431	573,749,672
Austin-San Marcos	30,858	29,724	10,904,240,640	10,926,100,571	-0.2	172,019,824	3,956,188,200
Beaumont-Port Arthur-Orange	7,683	7,765	3,516,295,225	3,553,783,787	-1.1	25,198,160	734,246,425
Brazoria PMSA	4,479	4,549	1,236,622,083	1,238,199,200	-0.1	7,881,667	352,267,204
Brownsville-Harlingen-San Benito	6,106	6,130	1,187,562,007	1,198,069,956	-0.9	7,194,454	512,300,076
Bryan-College Station	2,894	2,873	816,798,027	794,206,008	2.8	5,844,756	338,561,072
Corpus Christi	8,633	8,658	3,720,267,004	3,928,100,875	-5.3	27,923,767	842,924,231
Dallas PMSA	82,167	80,490	43,429,083,150	42,774,404,015	1.5	727,434,554	12,260,549,337
El Paso	10,645	10,902	3,603,462,794	3,360,179,679	7.2	30,530,375	1,082,055,169
Fort Worth-Arlington PMSA	36,384	36,015	13,342,879,720	13,982,483,009	-4.6	205,691,051	4,460,285,078
Galveston-Texas City PMSA	4,913	4,974	2,738,585,170	2,887,886,709	-5.2	17,345,833	425,337,955
Houston PMSA	95,998	95,286	40,604,704,190	44,156,460,464	-8.0	1,211,761,840	12,375,185,122
Killeen-Temple	5,224	5,090	2,151,603,919	2,153,466,110	-0.1	7,293,062	510,944,195
Laredo	3,494	3,556	825,004,359	809,275,675	1.9	4,714,434	352,190,156
Longview-Marshall	5,369	5,345	1,769,021,290	1,733,665,306	2.0	13,880,334	488,663,202
Lubbock	5,752	5,866	1,780,463,695	1,757,464,464	1.3	8,729,466	586,526,739
McAllen-Edinburg-Mission	8,071	8,068	2,063,981,658	1,940,252,696	6.4	19,232,684	845,847,189
Odessa-Midland	7,748	7,558	1,576,556,648	1,789,323,268	-11.9	31,924,599	633,275,412
San Angelo	2,650	2,580	654,715,735	609,484,295	7.4	6,361,213	217,370,947
San Antonio	31,234	31,134	12,410,670,851	12,943,747,809	-4.1	171,398,896	3,933,005,362
Sherman-Denison	2,832	2,807	593,991,462	609,683,153	-2.6	2,871,434	209,213,278
Texarkana	1,895	1,905	706,441,513	642,152,726	10.0	2,893,539	176,275,110
Tyler	4,614	4,594	1,172,323,985	1,209,789,447	-3.1	12,591,919	458,315,075
Victoria	1,899	1,911	557,921,175	555,798,813	0.4	2,848,840	209,909,902
Waco	5,138	4,863	1,908,624,977	1,863,061,627	2.4	8,153,678	461,738,416
Wichita Falls	2,923	2,993	700,819,583	729,526,050	-3.9	5,627,522	273,747,084
MSA Total	387,513	383,524	156,459,509,752	160,582,735,761	-2.6	2,754,241,727	47,547,593,772
Texas Non-MSA Areas	66,686	66,895	14,086,278,370	15,381,572,198	-8.4	132,845,427	3,959,068,498
Texas Total	454,199	450,419	170,545,788,122	175,964,307,959	-3.1	2,887,087,154	51,506,662,270
Out-of-State Taxpayers	25,413	24,996	33,183,241,144	36,888,830,940	-10.0	791,626,174	6,298,288,975
Total	479,612	475,415	\$203,729,029,266	\$212,853,138,899	-4.3%	\$3,678,713,328	\$57,804,951,245

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State Sales and Use Tax Analysis by MSA
Retail Trade

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Abilene	1,429	1,430	\$ 417,097,831	\$ 404,543,885	3.1%	\$ 2,299,832	\$ 187,777,162
Amarillo	2,478	2,462	725,693,309	723,761,624	0.3	3,696,173	349,229,739
Austin-San Marcos	14,529	14,081	4,578,302,561	4,656,431,513	-1.7	69,892,493	2,367,946,823
Beaumont-Port Arthur-Orange	3,839	3,944	998,352,749	923,598,004	8.1	5,947,098	491,128,434
Brazoria PMSA	2,242	2,286	516,721,212	507,121,702	1.9	3,572,115	262,755,291
Brownsville-Harlingn-San Benito	3,646	3,658	715,930,335	703,705,738	1.7	2,543,893	376,651,594
Bryan-College Station	1,549	1,529	438,163,538	430,912,370	1.7	2,041,982	233,157,265
Corpus Christi	4,249	4,300	973,096,884	949,509,642	2.5	2,874,316	540,941,115
Dallas PMSA	38,092	37,720	13,854,848,471	14,022,050,108	-1.2	176,769,327	6,071,611,186
El Paso	5,922	6,017	1,539,612,412	1,472,243,114	4.6	4,748,117	767,132,980
Fort Worth-Arlington PMSA	17,305	17,209	5,966,891,316	5,984,133,794	-0.3	40,799,246	2,843,841,668
Galveston-Texas City PMSA	2,691	2,688	534,862,822	556,404,502	-3.9	11,036,005	325,274,576
Houston PMSA	46,411	46,568	13,426,566,976	13,401,021,405	0.2	141,370,700	6,933,647,280
Killeen-Temple	2,854	2,794	692,727,887	947,095,832	-26.9	1,918,467	353,241,889
Laredo	2,276	2,311	577,403,382	551,490,540	4.7	2,986,000	279,846,108
Longview-Marshall	2,759	2,742	685,389,828	712,630,662	-3.8	4,140,519	309,094,606
Lubbock	2,888	2,956	834,229,023	813,120,440	2.6	2,744,426	398,098,756
McAllen-Edinburg-Mission	4,866	4,874	1,288,419,117	1,232,592,060	4.5	7,991,682	636,363,914
Odessa-Midland	3,448	3,433	743,222,602	829,091,553	-10.4	2,174,998	374,871,393
San Angelo	1,349	1,312	349,963,236	320,225,602	9.3	764,681	149,702,967
San Antonio	15,559	15,685	4,975,217,330	5,418,485,500	-8.2	46,075,063	2,409,816,043
Sherman-Denison	1,460	1,442	322,595,732	328,261,998	-1.7	1,059,433	151,163,193
Texarkana	982	1,007	312,464,074	254,352,987	22.8	969,736	127,441,137
Tyler	2,466	2,420	599,260,840	614,130,656	-2.4	2,381,264	302,998,430
Victoria	943	958	263,389,871	266,957,569	-1.3	942,670	138,035,096
Waco	2,819	2,620	623,384,267	627,916,487	-0.7	2,343,573	299,423,555
Wichita Falls	1,511	1,535	359,821,857	352,327,755	2.1	2,125,428	196,556,170
MSA Total	190,562	189,981	57,313,629,462	58,004,117,042	-1.2	546,209,237	27,877,748,370
Texas Non-MSA Areas	36,189	36,852	6,378,211,043	7,688,944,441	-17.0	23,217,183	2,742,801,843
Texas Total	226,751	226,833	63,691,840,505	65,693,061,483	-3.0	569,426,420	30,620,550,213
Out-of-State Taxpayers	6,474	6,855	6,969,824,228	8,034,735,342	-13.3	66,933,331	1,481,155,163
Total	233,225	233,688	\$ 70,661,664,733	\$ 73,727,796,825	-4.2%	\$ 636,359,751	\$32,101,705,376

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	75	69	\$ 2,529,673	\$ 2,962,660	-14.6%	\$ 900	\$ 1,410,127
Mining	44	43	6,296,407	8,332,243	-24.4	1,427,239	2,969,709
Construction	232	224	46,717,249	43,378,813	7.7	325,540	7,379,353
Manufacturing	91	106	75,526,946	69,507,407	8.7	715,978	5,559,136
Transportation/Utilities	56	57	21,722,457	44,588,705	-51.3	294,726	16,593,167
Wholesale Trade							
Durable Goods	150	151	44,903,406	41,780,283	7.5	44,412	15,005,711
Nondurable Goods	45	46	42,012,800	43,946,784	-4.4	33,800	10,173,361
Total Wholesale Trade	195	197	86,916,206	85,727,067	1.4	78,212	25,179,072
Retail Trade							
Building Materials	47	49	33,773,434	34,314,564	-1.6	47,279	23,656,085
General Merchandise	27	27	57,577,922	52,797,762	9.1	318,304	42,990,465
Food Stores	162	170	78,223,706	79,257,284	-1.3	75,914	23,071,315
Automotive	104	101	122,120,212	113,948,560	7.2	47,324	11,986,990
Clothing	94	81	10,768,662	11,632,752	-7.4	53,162	9,892,381
Home Furnishings	126	144	20,747,299	21,735,000	-4.5	1,124,702	15,174,345
Restaurants	324	337	40,669,298	38,016,512	7.0	254,244	35,855,408
Drug Stores	20	19	11,500,295	11,769,027	-2.3	20,625	1,994,488
Liquor Stores	26	23	3,712,356	3,099,237	19.8	1,477	3,562,293
Miscellaneous Retail	499	479	38,004,647	37,973,187	0.1	356,801	19,593,392
Total Retail Trade	1,429	1,430	417,097,831	404,543,885	3.1	2,299,832	187,777,162
Financial Services	32	33	2,374,136	1,507,119	57.5	29,445	872,486
Services	744	777	204,668,240	203,947,399	0.4	647,670	27,107,282
Public Administration	4	*	2,189,204	*	*	0	1,861,933
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,949	2,952	\$ 866,247,500	\$ 866,633,002	-0.0%	\$ 5,977,395	\$ 276,922,164

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	170	180	\$ 8,610,008	\$ 9,137,569	-5.8%	\$ 254,841	\$ 3,616,752
Mining	7	6	714,559	727,419	-1.8	8	178,735
Construction	386	399	150,402,120	140,909,345	6.7	1,725,371	18,282,385
Manufacturing	174	191	128,207,807	146,446,435	-12.5	970,203	17,077,940
Transportation/Utilities	85	79	206,463,047	182,083,417	13.4	648,056	51,288,125
Wholesale Trade							
Durable Goods	197	191	125,100,490	112,063,527	11.6	225,520	28,567,115
Nondurable Goods	91	90	84,162,181	78,809,493	6.8	480,990	16,570,080
Total Wholesale Trade	288	281	209,262,671	190,873,020	9.6	706,510	45,137,195
Retail Trade							
Building Materials	123	127	54,663,144	51,488,184	6.2	296,957	40,881,579
General Merchandise	46	46	102,868,796	98,531,264	4.4	319,112	76,358,564
Food Stores	238	245	102,065,755	99,090,987	3.0	56,055	33,413,516
Automotive	178	175	224,730,240	243,880,327	-7.9	200,367	25,399,543
Clothing	199	179	29,032,559	27,496,166	5.6	207,628	26,893,314
Home Furnishings	224	223	42,804,853	42,414,489	0.9	900,468	33,801,299
Restaurants	570	592	69,746,398	66,759,761	4.5	1,161,562	65,190,448
Drug Stores	32	35	20,600,399	16,990,605	21.2	114,873	3,877,762
Liquor Stores	40	41	6,127,994	5,978,525	2.5	257	5,402,435
Miscellaneous Retail	828	799	73,053,171	71,131,316	2.7	438,894	38,011,279
Total Retail Trade	2,478	2,462	725,693,309	723,761,624	0.3	3,696,173	349,229,739
Financial Services	64	69	8,205,080	8,710,777	-5.8	559,414	2,267,260
Services	1,271	1,257	180,485,209	164,678,736	9.6	2,355,855	84,093,959
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	35	9	0	0	*	0	0
Total	4,961	4,936	\$ 1,620,621,392	\$ 1,569,537,047	3.3%	\$ 10,916,431	\$ 573,749,672

* - 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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	1,012	982	\$ 88,672,420	\$ 83,411,811	6.3%	\$ 782,867	\$ 45,651,542
Mining	23	20	21,092,403	25,120,495	-16.0	22,573	4,021,848
Construction	2,055	2,061	878,168,669	846,758,431	3.7	11,656,460	110,465,828
Manufacturing	1,219	1,234	1,407,777,401	1,563,374,123	-10.0	37,549,746	148,370,443
Transportation/Utilities	548	539	567,281,820	506,075,169	12.1	11,875,767	361,838,300
Wholesale Trade							
Durable Goods	1,002	994	1,365,821,615	1,213,304,255	12.6	8,883,087	337,178,675
Nondurable Goods	392	387	486,564,636	522,733,302	-6.9	901,781	83,109,940
Total Wholesale Trade	1,394	1,381	1,852,386,251	1,736,037,557	6.7	9,784,868	420,288,615
Retail Trade							
Building Materials	470	467	318,027,433	306,483,192	3.8	1,961,726	252,483,366
General Merchandise	386	345	434,656,871	388,916,747	11.8	3,816,407	349,691,986
Food Stores	1,306	1,193	845,902,682	815,871,763	3.7	2,235,806	285,499,935
Automotive	810	817	906,996,760	1,009,190,006	-10.1	587,719	114,974,787
Clothing	974	970	206,945,370	215,117,718	-3.8	895,478	196,307,210
Home Furnishings	1,736	1,752	441,147,677	419,331,237	5.2	16,109,417	316,069,205
Restaurants	3,341	3,219	556,051,668	540,874,350	2.8	4,959,680	459,404,018
Drug Stores	145	153	115,448,616	105,826,458	9.1	422,626	24,776,983
Liquor Stores	156	143	35,944,242	33,757,293	6.5	43,434	25,118,804
Miscellaneous Retail	5,205	5,022	717,181,242	821,062,749	-12.7	38,860,200	343,620,529
Total Retail Trade	14,529	14,081	4,578,302,561	4,656,431,513	-1.7	69,892,493	2,367,946,823
Financial Services	325	296	37,889,164	43,773,235	-13.4	2,288,639	10,307,716
Services	9,035	8,938	1,458,340,467	1,449,396,140	0.6	28,116,759	481,864,222
Public Administration	57	58	13,861,693	14,812,614	-6.4	3,355	4,993,893
Nonclassifiable	9	10	467,791	649,317	-28.0	35,659	428,332
Other	652	124	0	260,166	-100.0	10,638	10,638
Total	30,858	29,724	\$10,904,240,640	\$10,926,100,571	-0.2%	\$ 172,019,824	\$ 3,956,188,200

* - 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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	243	242	\$ 7,328,977	\$ 6,178,520	18.6%	\$ 7,199	\$ 3,865,601
Mining	30	36	8,223,090	15,704,516	-47.6	824,190	4,813,356
Construction	556	577	229,141,027	211,369,254	8.4	4,984,909	22,116,609
Manufacturing	423	428	1,567,476,638	1,641,760,537	-4.5	7,021,276	26,239,183
Transportation/Utilities	154	151	314,002,993	362,703,758	-13.4	756,516	64,814,822
Wholesale Trade							
Durable Goods	347	372	133,988,769	127,983,158	4.7	343,516	30,261,105
Nondurable Goods	108	115	75,021,667	83,143,788	-9.8	167,473	14,543,209
Total Wholesale Trade	455	487	209,010,436	211,126,946	-1.0	510,989	44,804,314
Retail Trade							
Building Materials	200	206	128,216,610	73,775,985	73.8	275,404	62,419,382
General Merchandise	101	112	161,915,084	154,225,866	5.0	676,153	122,605,641
Food Stores	519	507	169,271,733	170,345,525	-0.6	115,644	55,278,157
Automotive	263	269	208,125,902	198,615,883	4.8	199,347	29,757,566
Clothing	266	265	29,974,784	29,361,850	2.1	262,011	28,664,549
Home Furnishings	325	346	51,987,719	53,696,250	-3.2	614,433	41,511,361
Restaurants	882	877	98,311,805	92,165,920	6.7	3,014,888	88,742,864
Drug Stores	63	73	50,764,198	49,700,471	2.1	166,935	7,831,154
Liquor Stores	54	58	9,042,885	9,216,391	-1.9	95	7,947,626
Miscellaneous Retail	1,166	1,231	90,742,029	92,493,863	-1.9	622,188	46,370,134
Total Retail Trade	3,839	3,944	998,352,749	923,598,004	8.1	5,947,098	491,128,434
Financial Services	68	69	2,714,240	2,513,175	8.0	39,126	1,138,648
Services	1,770	1,794	178,804,380	177,536,229	0.7	1,103,368	70,088,016
Public Administration	8	6	1,240,695	1,292,848	-4.0	0	1,233,953
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	7,683	7,765	\$ 3,516,295,225	\$ 3,553,783,787	-1.1%	\$ 25,198,160	\$ 734,246,425

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

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

November 25, 2002

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Industry	Reporting	Outlets	Gross Sales		Percent	Use Tax	Amount Subject
	2002	2001	2002	2001			
	2nd Qtr	2nd Qtr	2002	2nd Qtr	Change	Purchases	to State Sales & Use Tax
Agriculture / Forestry	164	161	\$ 7,685,133	\$ 6,437,444	19.4%	\$ 51,280	\$ 2,823,123
Mining	23	22	7,144,861	10,671,136	-33.0	1,136,532	1,550,108
Construction	328	331	177,931,901	163,251,456	9.0	822,965	11,654,104
Manufacturing	221	216	239,202,042	223,119,817	7.2	860,051	10,304,201
Transportation/Utilities	64	68	60,489,101	96,025,772	-37.0	110,081	5,409,185
Wholesale Trade							
Durable Goods	163	178	67,321,573	77,052,256	-12.6	108,661	9,659,553
Nondurable Goods	58	55	40,541,131	42,686,059	-5.0	5,317	3,293,019
Total Wholesale Trade	221	233	107,862,704	119,738,315	-9.9	113,978	12,952,572
Retail Trade							
Building Materials	105	112	51,836,190	48,424,346	7.0	174,792	39,833,644
General Merchandise	122	111	110,625,005	101,377,570	9.1	2,159,327	83,613,524
Food Stores	257	251	118,329,167	116,825,749	1.3	78,133	35,948,695
Automotive	155	166	95,765,838	107,639,572	-11.0	68,324	16,777,372
Clothing	137	144	7,698,951	8,586,259	-10.3	143,881	7,648,663
Home Furnishings	207	200	19,963,610	14,648,092	36.3	201,445	9,115,464
Restaurants	473	480	50,399,146	48,191,790	4.6	417,505	45,481,810
Drug Stores	23	27	18,937,531	18,938,724	-0.0	35,371	4,039,213
Liquor Stores	16	16	2,098,700	2,176,112	-3.6	205	1,921,556
Miscellaneous Retail	747	779	41,067,074	40,313,488	1.9	293,132	18,375,350
Total Retail Trade	2,242	2,286	516,721,212	507,121,702	1.9	3,572,115	262,755,291
Financial Services	41	39	1,345,919	1,452,292	-7.3	105,594	946,501
Services	1,088	1,146	116,454,021	108,435,063	7.4	1,107,979	42,694,469
Public Administration	11	10	1,162,502	1,124,718	3.4	1,092	968,725
Nonclassifiable	6	6	622,687	821,485	-24.2	0	208,925
Other	70	31	0	0	*	0	0
Total	4,479	4,549	\$ 1,236,622,083	\$ 1,238,199,200	-0.1%	\$ 7,881,667	\$ 352,267,204
	=====	=====	=====	=====	=====	=====	=====

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	114	110	\$ 4,566,923	\$ 5,069,940	-9.9%	\$ 4,361	\$ 940,875
Mining	*	*	*	*	*	*	*
Construction	211	213	42,336,935	52,377,599	-19.2	1,016,483	7,188,672
Manufacturing	208	215	137,615,152	138,862,776	-0.9	566,537	13,657,902
Transportation/Utilities	98	103	42,386,278	57,819,166	-26.7	875,845	28,547,632
Wholesale Trade							
Durable Goods	278	265	73,486,442	75,922,236	-3.2	85,731	20,199,595
Nondurable Goods	81	80	70,709,169	67,919,276	4.1	228,629	13,802,440
Total Wholesale Trade	359	345	144,195,611	143,841,512	0.2	314,360	34,002,035
Retail Trade							
Building Materials	155	139	52,122,176	47,483,630	9.8	97,011	41,881,591
General Merchandise	124	119	120,406,470	116,156,182	3.7	663,337	93,708,558
Food Stores	404	441	172,424,878	176,618,860	-2.4	164,063	55,740,121
Automotive	183	190	130,088,941	127,471,027	2.1	60,945	20,959,595
Clothing	315	310	40,622,916	42,689,291	-4.8	100,861	35,214,524
Home Furnishings	252	256	34,270,654	34,660,735	-1.1	108,494	23,599,844
Restaurants	957	953	77,965,594	73,852,576	5.6	739,295	72,228,334
Drug Stores	33	33	18,031,653	14,384,723	25.4	458,458	2,760,945
Liquor Stores	29	28	3,642,784	3,461,513	5.2	32	2,774,776
Miscellaneous Retail	1,194	1,189	66,354,269	66,927,201	-0.9	151,397	27,783,306
Total Retail Trade	3,646	3,658	715,930,335	703,705,738	1.7	2,543,893	376,651,594
Financial Services	79	76	2,552,675	2,268,836	12.5	41,090	810,013
Services	1,367	1,395	97,235,201	93,653,524	3.8	1,156,279	49,623,130
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	19	11	0	0	*	675,606	675,606
Total	6,106	6,130	\$ 1,187,562,007	\$ 1,198,069,956	-0.9%	\$ 7,194,454	\$ 512,300,076

* - 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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	91	113	\$ 4,486,299	\$ 5,068,792	-11.5%	\$ 9,832	\$ 2,962,955
Mining	20	19	6,326,519	9,314,421	-32.1	14,063	940,836
Construction	170	181	67,749,883	59,400,442	14.1	1,611,530	8,268,110
Manufacturing	87	94	60,183,364	73,605,261	-18.2	574,765	9,564,245
Transportation/Utilities	40	44	55,901,536	45,816,825	22.0	50,970	27,236,309
Wholesale Trade							
Durable Goods	70	75	37,713,945	33,200,476	13.6	97,072	11,760,768
Nondurable Goods	28	30	41,250,939	42,838,768	-3.7	129,473	9,684,987
Total Wholesale Trade	98	105	78,964,884	76,039,244	3.8	226,545	21,445,755
Retail Trade							
Building Materials	63	69	55,472,936	47,701,408	16.3	208,916	28,474,438
General Merchandise	31	29	65,576,365	61,966,502	5.8	317,500	52,129,435
Food Stores	192	175	85,526,024	80,987,449	5.6	156,159	23,821,961
Automotive	84	88	70,248,429	85,394,631	-17.7	41,661	10,730,514
Clothing	98	91	17,198,412	16,367,451	5.1	61,391	16,778,093
Home Furnishings	138	148	27,608,065	31,150,260	-11.4	703,563	23,227,807
Restaurants	347	353	53,641,175	47,624,626	12.6	174,608	45,236,669
Drug Stores	17	15	13,199,192	10,639,376	24.1	99,625	2,291,750
Liquor Stores	22	20	3,314,063	3,283,263	0.9	56	2,845,393
Miscellaneous Retail	557	541	46,378,877	45,797,404	1.3	278,503	27,621,205
Total Retail Trade	1,549	1,529	438,163,538	430,912,370	1.7	2,041,982	233,157,265
Financial Services	34	26	2,296,660	2,036,284	12.8	236,458	693,089
Services	776	755	102,676,297	91,948,952	11.7	1,078,611	34,266,293
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	26	4	0	0	*	0	0
Total	2,894	2,873	\$ 816,798,027	\$ 794,206,008	2.8%	\$ 5,844,756	\$ 338,561,072

* - 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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	174	181	\$ 6,691,514	\$ 6,531,028	2.5%	\$ 16,854	\$ 2,758,591
Mining	67	63	770,905,342	812,641,840	-5.1	173,101	5,396,149
Construction	565	611	204,652,485	234,881,502	-12.9	8,117,941	33,000,293
Manufacturing	312	323	432,842,868	535,693,696	-19.2	3,766,747	35,780,573
Transportation/Utilities	162	164	61,503,650	151,735,731	-59.5	1,122,958	40,206,267
Wholesale Trade							
Durable Goods	376	387	174,343,479	180,410,437	-3.4	525,648	61,488,483
Nondurable Goods	118	130	882,067,583	847,092,494	4.1	113,285	18,889,820
Total Wholesale Trade	494	517	1,056,411,062	1,027,502,931	2.8	638,933	80,378,303
Retail Trade							
Building Materials	133	130	68,289,177	55,675,252	22.7	262,586	51,891,686
General Merchandise	96	96	136,746,470	131,171,087	4.3	644,618	112,264,841
Food Stores	431	489	206,612,389	217,910,288	-5.2	226,270	73,669,799
Automotive	277	282	177,795,216	194,495,913	-8.6	391,491	31,324,088
Clothing	238	234	37,065,186	38,079,650	-2.7	166,439	36,137,360
Home Furnishings	305	316	56,439,006	52,124,386	8.3	85,897	46,762,444
Restaurants	1,117	1,133	126,130,840	116,616,568	8.2	554,831	110,880,441
Drug Stores	39	42	36,107,219	30,281,412	19.2	47,540	6,539,867
Liquor Stores	46	51	7,812,528	7,489,151	4.3	40	6,211,002
Miscellaneous Retail	1,567	1,527	120,098,853	105,665,935	13.7	494,604	65,259,587
Total Retail Trade	4,249	4,300	973,096,884	949,509,642	2.5	2,874,316	540,941,115
Financial Services	100	101	3,654,234	3,590,210	1.8	710,915	1,970,623
Services	2,413	2,366	209,982,155	205,479,382	2.2	1,323,292	92,814,390
Public Administration	12	11	525,148	532,216	-1.3	11,773	509,328
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	8,633	8,658	\$ 3,720,267,004	\$ 3,928,100,875	-5.3%	\$ 27,923,767	\$ 842,924,231

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

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

November 25, 2002

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Industry	Reporting	Outlets	Gross Sales		Percent	Use Tax	Amount Subject
	2002	2001	2002	2001			
	2nd Qtr	2nd Qtr	2nd Qtr	2nd Qtr	Change	Purchases	to State Sales & Use Tax
Agriculture / Forestry	2,480	2,393	\$ 253,409,111	\$ 194,817,132	30.1%	\$ 1,178,739	\$ 109,399,117
Mining	67	63	515,429,712	15,553,432	3213.9	16,318,489	19,165,059
Construction	4,897	4,971	2,073,170,828	2,414,603,769	-14.1	45,535,604	388,976,641
Manufacturing	4,211	4,292	5,535,078,692	6,652,655,215	-16.8	202,320,714	703,766,067
Transportation/Utilities	1,469	1,457	7,296,059,182	6,294,269,310	15.9	53,057,337	2,225,964,554
Wholesale Trade							
Durable Goods	3,460	3,546	4,012,874,022	3,953,349,680	1.5	17,386,732	619,847,826
Nondurable Goods	1,241	1,246	5,160,427,837	4,176,369,308	23.6	9,201,059	279,900,264
Total Wholesale Trade	4,701	4,792	9,173,301,859	8,129,718,988	12.8	26,587,791	899,748,090
Retail Trade							
Building Materials	1,250	1,287	969,714,765	924,941,909	4.8	3,896,817	697,535,338
General Merchandise	1,077	972	1,329,682,563	1,267,847,730	4.9	13,924,772	1,014,782,079
Food Stores	3,395	3,412	1,922,175,401	1,912,308,435	0.5	11,408,508	533,375,419
Automotive	2,422	2,475	3,280,851,911	3,384,725,560	-3.1	4,719,931	325,266,328
Clothing	3,112	3,038	573,055,231	572,498,349	0.1	9,444,887	501,288,721
Home Furnishings	3,873	4,098	1,742,709,454	1,354,924,124	28.6	12,239,447	618,864,255
Restaurants	8,427	8,168	1,298,090,754	1,237,220,760	4.9	13,535,521	1,112,719,158
Drug Stores	528	519	320,832,889	302,823,712	5.9	5,411,092	82,431,754
Liquor Stores	402	417	139,799,913	139,861,141	-0.0	138,805	104,885,243
Miscellaneous Retail	13,606	13,334	2,277,935,590	2,924,898,388	-22.1	102,049,547	1,080,462,891
Total Retail Trade	38,092	37,720	13,854,848,471	14,022,050,108	-1.2	176,769,327	6,071,611,186
Financial Services	1,074	941	190,529,917	167,038,650	14.1	7,923,991	46,739,593
Services	23,261	23,335	4,428,027,679	4,753,277,614	-6.8	65,105,984	1,619,834,119
Public Administration	68	56	92,265,940	115,252,729	-19.9	1,250,936	40,930,888
Nonclassifiable	32	33	7,329,113	7,457,959	-1.7	24,498	2,798,193
Other	1,815	437	9,632,646	7,709,109	25.0	131,361,144	131,615,830
Total	82,167	80,490	\$43,429,083,150	\$42,774,404,015	1.5%	\$ 727,434,554	\$12,260,549,337
	=====	=====	=====	=====	=====	=====	=====

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	117	123	\$ 11,744,690	\$ 11,574,078	1.5%	\$ 40,285	\$ 2,688,686
Mining	4	4	20,988,518	24,659,140	-14.9	0	22,875
Construction	618	661	238,920,081	210,572,820	13.5	1,791,120	24,613,362
Manufacturing	529	577	700,314,476	537,220,299	30.4	2,354,606	21,146,209
Transportation/Utilities	124	125	142,781,813	147,944,613	-3.5	12,415,873	64,513,672
Wholesale Trade							
Durable Goods	506	535	385,985,448	433,733,789	-11.0	1,450,123	50,137,248
Nondurable Goods	225	222	341,784,214	299,743,986	14.0	887,469	40,530,917
Total Wholesale Trade	731	757	727,769,662	733,477,775	-0.8	2,337,592	90,668,165
Retail Trade							
Building Materials	217	226	98,501,459	92,723,530	6.2	318,412	69,991,684
General Merchandise	178	164	281,881,821	263,041,506	7.2	1,018,170	202,575,127
Food Stores	660	740	214,894,884	216,959,152	-1.0	248,519	61,867,585
Automotive	477	471	402,884,828	373,100,049	8.0	335,046	60,964,887
Clothing	570	574	112,024,722	114,598,233	-2.2	652,992	78,290,227
Home Furnishings	528	559	91,896,879	94,301,269	-2.5	61,824	68,737,834
Restaurants	1,419	1,386	159,129,764	151,590,334	5.0	1,329,583	144,001,326
Drug Stores	63	65	53,042,369	45,671,384	16.1	173,744	12,780,183
Liquor Stores	109	114	9,430,189	9,564,457	-1.4	4,690	8,644,761
Miscellaneous Retail	1,701	1,718	115,925,497	110,693,200	4.7	605,137	59,279,366
Total Retail Trade	5,922	6,017	1,539,612,412	1,472,243,114	4.6	4,748,117	767,132,980
Financial Services	90	94	6,657,760	6,370,754	4.5	643,366	1,913,266
Services	2,466	2,515	213,274,772	214,137,418	-0.4	6,199,416	108,142,950
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	39	24	0	207	-100.0	0	0
Total	10,645	10,902	\$ 3,603,462,794	\$ 3,360,179,679	7.2%	\$ 30,530,375	\$ 1,082,055,169
	=====	=====	=====	=====	=====	=====	=====

* - 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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	1,144	1,160	\$ 91,313,676	\$ 113,395,164	-19.5%	\$ 598,759	\$ 39,574,345
Mining	53	54	38,242,749	54,759,814	-30.2	3,228,497	5,352,161
Construction	2,193	2,236	774,043,521	791,291,655	-2.2	10,426,100	115,116,751
Manufacturing	1,902	1,913	1,837,200,687	2,261,798,458	-18.8	80,885,048	286,051,439
Transportation/Utilities	589	574	386,948,956	381,971,735	1.3	24,922,653	187,618,058
Wholesale Trade							
Durable Goods	1,535	1,588	1,511,552,879	1,754,653,526	-13.9	16,123,844	289,826,445
Nondurable Goods	555	556	1,325,978,921	1,116,062,395	18.8	3,010,638	126,989,293
Total Wholesale Trade	2,090	2,144	2,837,531,800	2,870,715,921	-1.2	19,134,482	416,815,738
Retail Trade							
Building Materials	635	644	453,759,998	412,577,244	10.0	9,430,507	360,626,679
General Merchandise	574	541	726,708,453	657,779,216	10.5	5,611,538	560,780,454
Food Stores	1,925	1,940	911,600,905	923,131,252	-1.2	3,156,471	272,449,853
Automotive	1,243	1,266	1,434,546,498	1,545,877,882	-7.2	1,389,255	157,148,159
Clothing	1,359	1,389	217,581,819	224,605,229	-3.1	3,144,007	207,243,234
Home Furnishings	1,789	1,799	426,561,438	476,763,077	-10.5	6,751,247	299,378,814
Restaurants	4,011	3,931	736,361,156	723,717,114	1.7	5,230,463	553,504,773
Drug Stores	268	272	259,856,616	248,917,041	4.4	500,315	44,335,714
Liquor Stores	198	211	43,908,033	43,375,454	1.2	66,138	35,851,645
Miscellaneous Retail	5,303	5,216	756,006,400	727,390,285	3.9	5,519,305	352,522,343
Total Retail Trade	17,305	17,209	5,966,891,316	5,984,133,794	-0.3	40,799,246	2,843,841,668
Financial Services	452	394	25,879,540	50,811,946	-49.1	3,618,176	9,909,233
Services	10,228	10,201	1,369,256,028	1,458,211,920	-6.1	21,828,959	542,586,225
Public Administration	34	28	14,711,742	14,537,512	1.2	8,194	12,659,565
Nonclassifiable	6	6	793,950	779,763	1.8	240,503	695,135
Other	388	96	65,755	75,327	-12.7	434	64,760
Total	36,384	36,015	\$13,342,879,720	\$13,982,483,009	-4.6%	\$ 205,691,051	\$ 4,460,285,078

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	156	169	\$ 7,895,263	\$ 6,291,905	25.5%	\$ 10,884	\$ 3,403,514
Mining	20	21	281,112,448	593,711,537	-52.7	864	2,435,876
Construction	260	281	58,588,193	60,669,755	-3.4	1,497,098	8,735,212
Manufacturing	203	231	1,628,358,199	1,378,509,412	18.1	689,780	9,316,624
Transportation/Utilities	91	92	35,951,690	92,856,352	-61.3	2,044,160	13,074,652
Wholesale Trade							
Durable Goods	137	131	37,154,431	35,846,257	3.6	236,101	10,154,268
Nondurable Goods	53	50	37,864,192	55,347,624	-31.6	170,665	9,079,541
Total Wholesale Trade	190	181	75,018,623	91,193,881	-17.7	406,766	19,233,809
Retail Trade							
Building Materials	93	96	43,274,783	37,056,882	16.8	53,966	37,889,507
General Merchandise	120	131	94,621,906	71,259,037	32.8	298,770	72,609,088
Food Stores	297	279	116,356,163	129,584,084	-10.2	107,930	36,272,695
Automotive	175	187	63,825,776	85,684,108	-25.5	79,427	18,351,445
Clothing	167	167	11,513,188	12,766,527	-9.8	103,616	11,263,698
Home Furnishings	165	182	14,139,949	19,213,290	-26.4	2,788	8,119,132
Restaurants	690	684	103,948,263	101,424,304	2.5	10,088,680	95,740,493
Drug Stores	30	33	27,816,619	25,468,717	9.2	79,537	7,239,679
Liquor Stores	63	59	6,899,613	6,503,920	6.1	223	5,356,923
Miscellaneous Retail	891	870	52,466,562	67,443,633	-22.2	221,068	32,431,916
Total Retail Trade	2,691	2,688	534,862,822	556,404,502	-3.9	11,036,005	325,274,576
Financial Services	29	31	2,087,583	1,589,449	31.3	710,524	1,236,339
Services	1,187	1,241	110,059,254	102,432,616	7.4	949,734	41,003,371
Public Administration	8	6	4,046,301	3,623,175	11.7	10	1,349,895
Nonclassifiable	7	7	604,794	604,125	0.1	8	274,087
Other	71	26	0	0	*	0	0
Total	4,913	4,974	\$ 2,738,585,170	\$ 2,887,886,709	-5.2%	\$ 17,345,833	\$ 425,337,955

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

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

November 25, 2002

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Industry	Reporting	Outlets	Gross Sales		Percent	Use Tax	Amount Subject
	2002	2001	2002	2001			
	2nd Qtr	2nd Qtr	2002	2001	Change	Purchases	to State Sales & Use Tax
Agriculture / Forestry	2,573	2,657	\$ 241,254,898	\$ 221,774,591	8.8%	\$ 3,814,442	\$ 103,111,180
Mining	294	311	1,930,223,004	1,989,405,472	-3.0	230,816,075	243,912,973
Construction	5,458	5,486	2,698,026,273	2,967,659,240	-9.1	83,103,013	463,486,178
Manufacturing	5,255	5,288	4,980,262,626	5,541,458,770	-10.1	239,071,784	756,295,270
Transportation/Utilities	1,586	1,622	3,126,106,844	3,865,253,580	-19.1	83,046,872	810,529,366
Wholesale Trade							
Durable Goods	4,548	4,584	4,150,832,880	4,163,591,813	-0.3	58,908,603	827,312,330
Nondurable Goods	1,621	1,641	5,073,328,710	6,756,802,519	-24.9	205,924,773	521,261,655
Total Wholesale Trade	6,169	6,225	9,224,161,590	10,920,394,332	-15.5	264,833,376	1,348,573,985
Retail Trade							
Building Materials	1,577	1,589	984,915,194	903,735,424	9.0	9,256,507	744,185,378
General Merchandise	1,135	1,161	1,513,184,694	1,381,632,388	9.5	18,809,993	1,238,953,619
Food Stores	4,683	4,652	1,983,868,138	1,970,701,657	0.7	6,339,832	601,589,258
Automotive	3,009	3,075	2,616,358,457	2,729,137,721	-4.1	13,623,098	402,206,090
Clothing	3,677	3,692	614,349,155	603,937,676	1.7	4,844,775	565,988,836
Home Furnishings	5,462	5,529	1,291,178,311	1,398,184,830	-7.7	52,055,508	789,361,407
Restaurants	10,118	10,156	1,444,278,414	1,388,289,808	4.0	13,011,272	1,248,847,775
Drug Stores	573	600	460,200,440	444,668,165	3.5	2,962,702	119,480,872
Liquor Stores	752	735	105,680,019	102,339,391	3.3	478,697	81,507,278
Miscellaneous Retail	15,425	15,379	2,412,554,154	2,478,394,345	-2.7	19,988,316	1,141,526,767
Total Retail Trade	46,411	46,568	13,426,566,976	13,401,021,405	0.2	141,370,700	6,933,647,280
Financial Services	1,150	1,049	139,400,407	134,373,548	3.7	7,780,943	50,803,543
Services	24,970	25,334	4,806,960,838	5,084,074,462	-5.5	85,676,483	1,573,971,542
Public Administration	48	44	25,632,657	22,788,693	12.5	8,040	17,473,248
Nonclassifiable	27	27	5,941,683	6,966,546	-14.7	122,624	1,238,411
Other	2,057	675	166,394	1,289,825	-87.1	72,117,488	72,142,146
Total	95,998	95,286	\$40,604,704,190	\$44,156,460,464	-8.0%	\$1,211,761,840	\$12,375,185,122

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	157	136	\$ 5,372,463	\$ 4,744,033	13.2%	\$ 6,502	\$ 2,115,724
Mining	*	4	*	1,658,183	*	*	*
Construction	289	296	65,323,388	83,377,335	-21.7	1,290,144	7,931,127
Manufacturing	162	165	242,345,312	203,353,222	19.2	507,821	13,811,221
Transportation/Utilities	93	96	62,617,604	51,668,848	21.2	1,236,896	59,801,805
Wholesale Trade							
Durable Goods	126	112	64,400,711	60,847,894	5.8	41,323	11,257,735
Nondurable Goods	69	62	893,117,595	684,424,500	30.5	1,265,582	19,477,687
Total Wholesale Trade	195	174	957,518,306	745,272,394	28.5	1,306,905	30,735,422
Retail Trade							
Building Materials	96	91	54,282,005	48,991,405	10.8	78,198	46,510,357
General Merchandise	59	62	122,723,108	403,377,657	-69.6	589,172	91,176,066
Food Stores	242	233	127,716,057	118,594,510	7.7	67,180	40,498,455
Automotive	244	240	193,072,895	195,055,652	-1.0	131,268	23,775,817
Clothing	188	189	20,407,447	17,059,427	19.6	205,791	20,059,280
Home Furnishings	209	222	35,076,911	32,296,106	8.6	291,124	29,124,371
Restaurants	629	646	70,122,449	65,928,474	6.4	214,701	64,520,897
Drug Stores	26	29	15,582,822	15,149,937	2.9	12,596	1,567,954
Liquor Stores	16	15	3,360,708	2,986,631	12.5	16	2,588,176
Miscellaneous Retail	1,145	1,067	50,383,485	47,656,033	5.7	328,421	33,420,516
Total Retail Trade	2,854	2,794	692,727,887	947,095,832	-26.9	1,918,467	353,241,889
Financial Services	40	34	3,856,239	5,555,677	-30.6	160,372	879,738
Services	1,357	1,362	118,177,563	107,963,011	9.5	864,856	40,356,712
Public Administration	13	11	2,134,468	2,082,691	2.5	1,099	1,897,238
Nonclassifiable	*	*	*	*	*	*	*
Other	60	16	0	0	*	0	0
Total	5,224	5,090	\$ 2,151,603,919	\$ 2,153,466,110	-0.1%	\$ 7,293,062	\$ 510,944,195

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

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

November 25, 2002

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Industry	Reporting	Outlets	Gross Sales		Percent	Use Tax	Amount Subject
	2002	2001	2002	2001			
	2nd Qtr	2nd Qtr	2002	2nd Qtr	Change	Purchases	to State Sales & Use Tax
Agriculture / Forestry	34	34	\$ 972,985	\$ 923,514	5.4%	\$ 0	\$ 663,094
Mining	22	23	10,090,644	8,035,825	25.6	68,325	5,279,382
Construction	74	76	35,892,781	29,603,085	21.2	146,584	2,683,798
Manufacturing	90	95	36,694,898	48,111,215	-23.7	23,649	3,783,934
Transportation/Utilities	64	65	16,714,534	16,129,566	3.6	-307,909	7,551,563
Wholesale Trade							
Durable Goods	137	138	41,807,111	42,394,607	-1.4	37,920	11,774,779
Nondurable Goods	74	73	60,693,016	60,396,029	0.5	62,572	12,521,386
Total Wholesale Trade	211	211	102,500,127	102,790,636	-0.3	100,492	24,296,165
Retail Trade							
Building Materials	73	71	42,555,028	36,293,190	17.3	1,286,370	31,961,984
General Merchandise	76	77	83,924,265	82,736,196	1.4	842,980	62,233,431
Food Stores	214	228	117,777,292	120,043,070	-1.9	129,510	35,180,273
Automotive	143	138	49,152,670	44,960,374	9.3	58,461	15,911,200
Clothing	197	188	55,901,390	52,154,405	7.2	269,552	36,502,689
Home Furnishings	152	162	61,975,332	68,997,931	-10.2	18,632	18,842,458
Restaurants	427	438	54,217,507	51,560,505	5.2	139,104	50,124,776
Drug Stores	17	16	6,654,352	5,957,456	11.7	3,537	528,971
Liquor Stores	13	13	1,491,454	1,293,638	15.3	80	970,597
Miscellaneous Retail	964	980	103,754,092	87,493,775	18.6	237,774	27,589,729
Total Retail Trade	2,276	2,311	577,403,382	551,490,540	4.7	2,986,000	279,846,108
Financial Services	27	29	311,654	277,735	12.2	1,390,849	1,690,375
Services	682	700	44,149,398	51,718,145	-14.6	306,444	26,177,120
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	13	11	0	0	*	0	0
Total	3,494	3,556	\$ 825,004,359	\$ 809,275,675	1.9%	\$ 4,714,434	\$ 352,190,156
	=====	=====	=====	=====	=====	=====	=====

* - 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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	150	153	\$ 7,129,509	\$ 7,274,779	-2.0%	\$ 16,935	\$ 2,251,615
Mining	64	59	27,080,689	35,061,836	-22.8	1,722,551	8,523,994
Construction	303	299	102,393,413	87,926,382	16.5	1,877,995	12,971,581
Manufacturing	237	242	409,295,090	316,562,192	29.3	1,439,468	23,906,674
Transportation/Utilities	85	81	71,768,389	78,478,077	-8.5	337,629	31,272,095
Wholesale Trade							
Durable Goods	224	224	123,778,498	143,667,494	-13.8	1,548,446	28,358,135
Nondurable Goods	106	115	142,990,785	156,986,242	-8.9	312,948	19,497,090
Total Wholesale Trade	330	339	266,769,283	300,653,736	-11.3	1,861,394	47,855,225
Retail Trade							
Building Materials	132	139	50,137,837	51,615,759	-2.9	55,325	34,753,317
General Merchandise	116	116	105,078,806	100,356,155	4.7	639,531	76,094,247
Food Stores	325	321	119,750,786	116,448,400	2.8	106,470	38,296,664
Automotive	214	217	146,346,916	164,478,389	-11.0	73,731	19,502,500
Clothing	153	160	19,398,637	20,953,214	-7.4	61,148	19,049,721
Home Furnishings	221	228	31,050,779	34,124,906	-9.0	34,060	21,990,085
Restaurants	492	495	55,011,733	54,309,017	1.3	410,824	51,884,902
Drug Stores	27	36	63,178,956	62,642,630	0.9	103,366	2,768,653
Liquor Stores	49	53	11,002,845	12,203,858	-9.8	2,450	8,688,623
Miscellaneous Retail	1,030	977	84,432,533	95,498,334	-11.6	2,653,614	36,065,894
Total Retail Trade	2,759	2,742	685,389,828	712,630,662	-3.8	4,140,519	309,094,606
Financial Services	42	36	2,098,773	2,060,086	1.9	64,226	545,237
Services	1,332	1,370	196,562,275	192,472,096	2.1	2,415,822	51,725,464
Public Administration	6	7	492,868	497,631	-1.0	3,795	496,663
Nonclassifiable	4	4	41,173	47,829	-13.9	0	20,048
Other	57	13	0	0	*	0	0
Total	5,369	5,345	\$ 1,769,021,290	\$ 1,733,665,306	2.0%	\$ 13,880,334	\$ 488,663,202

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	206	228	\$ 14,711,280	\$ 14,026,142	4.9%	\$ 35,189	\$ 4,066,851
Mining	27	13	8,437,182	1,799,953	368.7	189,910	1,469,307
Construction	459	465	111,260,705	121,287,783	-8.3	1,136,406	12,945,072
Manufacturing	198	218	177,655,134	170,767,620	4.0	706,317	11,964,385
Transportation/Utilities	98	90	107,030,684	115,112,413	-7.0	1,367,597	42,001,477
Wholesale Trade							
Durable Goods	277	291	154,471,146	141,873,830	8.9	199,494	32,346,444
Nondurable Goods	100	122	244,410,502	249,461,073	-2.0	301,595	19,778,400
Total Wholesale Trade	377	413	398,881,648	391,334,903	1.9	501,089	52,124,844
Retail Trade							
Building Materials	141	132	64,987,756	57,032,108	13.9	186,393	47,819,849
General Merchandise	49	45	100,862,437	94,781,814	6.4	573,005	77,376,633
Food Stores	194	194	103,730,223	100,689,441	3.0	337,421	32,147,214
Automotive	201	207	271,942,634	288,253,815	-5.7	111,087	21,639,644
Clothing	233	247	34,701,112	34,401,309	0.9	123,397	33,853,781
Home Furnishings	291	298	48,803,047	48,545,116	0.5	95,060	36,296,634
Restaurants	567	574	87,398,676	82,939,250	5.4	605,754	75,426,289
Drug Stores	27	27	24,252,036	20,534,812	18.1	44,491	5,029,905
Liquor Stores	43	42	16,434,091	15,376,384	6.9	1,870	14,608,885
Miscellaneous Retail	1,142	1,190	81,117,011	70,566,391	15.0	665,948	53,899,922
Total Retail Trade	2,888	2,956	834,229,023	813,120,440	2.6	2,744,426	398,098,756
Financial Services	75	74	2,172,455	1,574,998	37.9	1,000,865	2,150,611
Services	1,335	1,392	124,227,594	127,378,650	-2.5	1,046,761	59,849,882
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	84	12	0	0	*	0	0
Total	5,752	5,866	\$ 1,780,463,695	\$ 1,757,464,464	1.3%	\$ 8,729,466	\$ 586,526,739

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	136	145	\$ 11,291,352	\$ 10,432,011	8.2%	\$ 24,789	\$ 3,424,970
Mining	33	36	25,714,932	28,063,727	-8.4	281,143	8,992,296
Construction	340	336	124,745,300	93,366,966	33.6	1,628,829	15,279,547
Manufacturing	254	261	158,555,853	154,445,050	2.7	532,683	17,474,281
Transportation/Utilities	163	171	56,281,680	73,852,042	-23.8	342,222	23,638,479
Wholesale Trade							
Durable Goods	324	333	135,737,653	118,850,595	14.2	172,112	40,325,675
Nondurable Goods	157	160	107,837,760	93,879,439	14.9	247,005	24,685,606
Total Wholesale Trade	481	493	243,575,413	212,730,034	14.5	419,117	65,011,281
Retail Trade							
Building Materials	273	284	96,266,954	82,505,756	16.7	189,739	73,659,411
General Merchandise	168	172	201,239,104	191,582,034	5.0	809,164	152,227,340
Food Stores	700	727	289,401,396	279,933,462	3.4	553,657	83,872,192
Automotive	320	309	271,786,878	264,398,529	2.8	482,458	44,685,570
Clothing	412	410	84,299,948	80,856,635	4.3	290,284	66,923,113
Home Furnishings	365	380	73,197,022	76,360,163	-4.1	325,292	50,568,904
Restaurants	1,140	1,142	118,686,374	109,008,666	8.9	618,238	107,840,536
Drug Stores	54	63	33,262,128	33,381,879	-0.4	22,549	2,346,090
Liquor Stores	26	27	4,382,769	4,130,890	6.1	6	2,863,591
Miscellaneous Retail	1,408	1,360	115,896,544	110,434,046	4.9	4,700,295	51,377,167
Total Retail Trade	4,866	4,874	1,288,419,117	1,232,592,060	4.5	7,991,682	636,363,914
Financial Services	81	71	3,735,767	2,406,476	55.2	5,982,431	7,322,707
Services	1,664	1,652	151,658,948	132,362,930	14.6	2,029,788	68,336,418
Nonclassifiable	4	4	3,296	1,400	135.4	0	3,296
Other	49	25	0	0	*	0	0
Total	8,071	8,068	\$ 2,063,981,658	\$ 1,940,252,696	6.4%	\$ 19,232,684	\$ 845,847,189

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	146	145	\$ 7,013,317	\$ 6,481,997	8.2%	\$ 37,312	\$ 4,265,427
Mining	286	288	76,738,805	93,323,012	-17.8	25,677,513	46,855,496
Construction	512	497	110,808,817	118,262,399	-6.3	1,056,135	16,370,957
Manufacturing	369	369	169,830,542	217,653,130	-22.0	653,995	24,852,525
Transportation/Utilities	127	131	38,801,052	62,558,266	-38.0	504,568	26,870,941
Wholesale Trade							
Durable Goods	413	397	149,273,436	175,496,472	-14.9	244,956	37,953,322
Nondurable Goods	158	162	94,688,272	93,460,458	1.3	177,308	24,342,828
Total Wholesale Trade	571	559	243,961,708	268,956,930	-9.3	422,264	62,296,150
Retail Trade							
Building Materials	115	113	52,630,663	50,004,297	5.3	68,991	39,484,032
General Merchandise	49	55	103,628,882	99,220,165	4.4	478,064	76,085,039
Food Stores	276	270	102,585,182	105,906,475	-3.1	163,994	37,854,392
Automotive	251	247	166,341,849	185,061,517	-10.1	146,035	23,743,581
Clothing	259	255	24,973,196	26,170,375	-4.6	148,147	23,780,848
Home Furnishings	234	237	38,381,638	41,391,839	-7.3	280,568	31,541,878
Restaurants	630	627	71,421,806	68,250,818	4.6	252,836	64,456,339
Drug Stores	20	19	17,798,203	16,588,627	7.3	58,163	4,018,915
Liquor Stores	52	48	7,070,381	6,734,905	5.0	954	6,326,025
Miscellaneous Retail	1,562	1,562	158,390,802	229,762,535	-31.1	577,246	67,580,344
Total Retail Trade	3,448	3,433	743,222,602	829,091,553	-10.4	2,174,998	374,871,393
Financial Services	65	66	2,248,635	2,411,856	-6.8	9,131	995,718
Services	1,988	2,009	183,657,937	189,903,582	-3.3	1,388,683	75,810,874
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	235	60	273,233	680,543	-59.9	0	85,931
Total	7,748	7,558	\$ 1,576,556,648	\$ 1,789,323,268	-11.9%	\$ 31,924,599	\$ 633,275,412

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	55	58	\$ 2,588,683	\$ 2,567,877	0.8%	\$ 4,591	\$ 1,292,773
Mining	12	14	3,186,971	16,280,416	-80.4	0	1,043,712
Construction	194	189	57,763,642	32,697,616	76.7	293,500	6,790,358
Manufacturing	98	96	26,679,972	25,491,230	4.7	395,727	3,657,205
Transportation/Utilities	40	39	20,727,301	18,650,256	11.1	324,353	14,394,104
Wholesale Trade							
Durable Goods	99	105	51,879,407	30,012,761	72.9	188,232	8,841,934
Nondurable Goods	57	56	31,535,756	58,767,421	-46.3	146,546	3,927,279
Total Wholesale Trade	156	161	83,415,163	88,780,182	-6.0	334,778	12,769,213
Retail Trade							
Building Materials	53	58	31,115,531	28,221,723	10.3	128,865	20,588,534
General Merchandise	27	24	52,992,413	49,347,063	7.4	103,355	39,685,813
Food Stores	113	111	53,044,784	53,227,228	-0.3	75,138	18,453,840
Automotive	85	84	81,860,110	65,130,206	25.7	63,100	7,367,222
Clothing	95	83	8,185,797	8,025,797	2.0	22,651	7,878,044
Home Furnishings	110	113	12,513,572	13,380,491	-6.5	60,155	9,785,865
Restaurants	277	277	76,619,494	67,377,760	13.7	156,206	28,207,610
Drug Stores	14	15	8,999,200	8,616,482	4.4	60,807	1,112,279
Liquor Stores	8	9	2,020,328	1,940,062	4.1	0	1,771,624
Miscellaneous Retail	567	538	22,612,007	24,958,790	-9.4	94,404	14,852,136
Total Retail Trade	1,349	1,312	349,963,236	320,225,602	9.3	764,681	149,702,967
Financial Services	27	28	2,460,678	1,300,797	89.2	20,557	742,926
Services	681	669	107,205,820	102,811,537	4.3	4,199,163	26,231,447
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	35	11	0	0	*	0	0
Total	2,650	2,580	\$ 654,715,735	\$ 609,484,295	7.4%	\$ 6,361,213	\$ 217,370,947
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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 San Antonio MSA

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	823	841	\$ 56,323,397	\$ 56,812,724	-0.9%	\$ 306,013	\$ 29,984,242
Mining	38	41	82,071,637	46,209,181	77.6	18,046,650	32,667,876
Construction	2,106	2,137	735,659,730	749,877,192	-1.9	45,746,307	145,488,571
Manufacturing	1,182	1,195	965,067,821	946,271,886	2.0	17,445,559	149,153,676
Transportation/Utilities	521	495	672,255,445	629,785,270	6.7	6,030,015	270,157,572
Wholesale Trade							
Durable Goods	1,305	1,302	727,605,318	735,711,687	-1.1	2,066,980	204,229,824
Nondurable Goods	503	511	2,750,326,436	2,915,022,803	-5.6	3,527,904	93,771,968
Total Wholesale Trade	1,808	1,813	3,477,931,754	3,650,734,490	-4.7	5,594,884	298,001,792
Retail Trade							
Building Materials	554	564	338,906,197	292,160,413	16.0	2,427,425	256,675,644
General Merchandise	329	329	517,417,472	980,205,727	-47.2	3,391,107	436,764,073
Food Stores	1,541	1,452	839,157,590	828,720,048	1.3	4,970,895	274,344,402
Automotive	942	938	1,227,225,802	1,243,588,505	-1.3	5,363,335	143,462,990
Clothing	1,039	1,096	235,461,648	241,280,378	-2.4	1,120,254	198,882,660
Home Furnishings	1,524	1,609	318,741,759	325,114,654	-2.0	3,314,802	224,951,411
Restaurants	3,917	3,999	744,315,357	699,474,073	6.4	20,737,501	544,828,497
Drug Stores	200	208	190,605,760	166,164,578	14.7	590,751	28,884,162
Liquor Stores	171	150	30,967,559	31,906,451	-2.9	14,430	23,385,879
Miscellaneous Retail	5,342	5,340	532,418,186	609,870,673	-12.7	4,144,563	277,636,325
Total Retail Trade	15,559	15,685	4,975,217,330	5,418,485,500	-8.2	46,075,063	2,409,816,043
Financial Services	348	326	39,450,949	33,166,189	18.9	2,736,210	16,697,270
Services	8,329	8,406	1,363,460,805	1,370,448,122	-0.5	27,355,587	554,732,293
Public Administration	24	21	38,997,541	37,994,270	2.6	0	23,145,709
Nonclassifiable	10	10	4,182,049	3,962,985	5.5	36,991	1,134,701
Other	486	164	52,393	0	*	2,025,617	2,025,617
Total	31,234	31,134	\$12,410,670,851	\$12,943,747,809	-4.1%	\$ 171,398,896	\$ 3,933,005,362

* - 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 Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	85	83	\$ 4,937,345	\$ 4,726,035	4.5%	\$ 1,805	\$ 2,014,662
Mining	*	*	*	*	*	*	*
Construction	234	234	34,240,782	38,869,806	-11.9	196,929	6,156,152
Manufacturing	123	123	113,882,367	113,614,511	0.2	971,531	7,186,889
Transportation/Utilities	62	60	18,217,086	17,142,159	6.3	157,157	7,618,215
Wholesale Trade							
Durable Goods	62	68	18,576,700	20,324,644	-8.6	5,951	5,292,258
Nondurable Goods	31	29	38,463,574	33,804,125	13.8	26,895	11,570,904
Total Wholesale Trade	93	97	57,040,274	54,128,769	5.4	32,846	16,863,162
Retail Trade							
Building Materials	83	80	35,505,127	34,354,694	3.3	87,525	23,784,054
General Merchandise	35	33	66,772,027	66,037,169	1.1	330,484	43,470,778
Food Stores	136	134	45,025,062	47,566,458	-5.3	31,846	14,841,105
Automotive	119	118	80,314,428	89,490,358	-10.3	37,032	11,382,935
Clothing	100	102	9,248,960	9,565,575	-3.3	42,656	8,966,956
Home Furnishings	124	139	14,937,336	13,586,980	9.9	66,752	8,653,375
Restaurants	309	303	30,553,383	29,152,687	4.8	161,377	26,898,077
Drug Stores	16	20	6,419,165	8,260,533	-22.3	2,217	934,215
Liquor Stores	14	14	2,526,953	2,455,568	2.9	0	1,856,987
Miscellaneous Retail	524	499	31,293,291	27,791,976	12.6	299,544	10,374,711
Total Retail Trade	1,460	1,442	322,595,732	328,261,998	-1.7	1,059,433	151,163,193
Financial Services	21	19	460,756	337,669	36.5	130,304	400,331
Services	722	737	40,648,554	51,370,287	-20.9	317,526	17,510,979
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	27	7	51,032	47,397	7.7	2,660	2,660
Total	2,832	2,807	\$ 593,991,462	\$ 609,683,153	-2.6%	\$ 2,871,434	\$ 209,213,278
	=====	=====	=====	=====	=====	=====	=====

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	32	31	\$ 1,614,269	\$ 1,524,507	5.9%	\$ 0	\$ 690,510
Mining	*	*	*	*	*	*	*
Construction	106	102	13,163,887	14,265,060	-7.7	220,152	3,484,942
Manufacturing	77	79	143,211,935	118,728,502	20.6	1,067,071	5,453,324
Transportation/Utilities	56	56	9,633,155	10,197,279	-5.5	196,377	7,772,012
Wholesale Trade							
Durable Goods	83	84	24,421,396	22,866,416	6.8	41,512	6,800,908
Nondurable Goods	37	41	133,080,306	130,888,566	1.7	62,660	10,090,487
Total Wholesale Trade	120	125	157,501,702	153,754,982	2.4	104,172	16,891,395
Retail Trade							
Building Materials	51	53	35,718,073	33,016,458	8.2	112,425	18,217,213
General Merchandise	38	39	54,461,198	56,402,742	-3.4	237,123	40,159,116
Food Stores	101	111	41,676,701	45,253,293	-7.9	63,044	10,001,980
Automotive	94	92	55,584,506	54,232,316	2.5	27,182	10,285,002
Clothing	83	87	7,846,153	8,493,868	-7.6	21,428	7,667,562
Home Furnishings	106	109	66,316,655	12,251,594	441.3	40,958	7,901,069
Restaurants	140	143	22,047,094	21,395,894	3.0	385,974	20,645,614
Drug Stores	23	22	12,945,677	8,347,286	55.1	28,484	1,349,255
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	346	351	15,868,017	14,959,536	6.1	53,118	11,214,326
Total Retail Trade	982	1,007	312,464,074	254,352,987	22.8	969,736	127,441,137
Financial Services	22	20	479,003	886,242	-46.0	62,312	234,211
Services	483	478	68,260,347	88,333,462	-22.7	273,719	14,209,880
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	13	*	0	*	*	0	0
Total	1,895	1,905	\$ 706,441,513	\$ 642,152,726	10.0%	\$ 2,893,539	\$ 176,275,110
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	177	174	\$ 8,972,921	\$ 8,005,067	12.1%	\$ 17,999	\$ 3,945,417
Mining	17	14	3,493,618	4,217,222	-17.2	82,654	2,018,756
Construction	251	248	64,070,083	63,021,672	1.7	724,056	9,914,176
Manufacturing	176	191	166,914,603	184,318,017	-9.4	5,592,271	20,541,036
Transportation/Utilities	91	83	35,468,790	33,807,793	4.9	1,352,959	28,726,366
Wholesale Trade							
Durable Goods	135	148	89,473,184	91,274,766	-2.0	661,066	17,206,255
Nondurable Goods	68	73	69,994,506	72,601,588	-3.6	54,798	16,567,494
Total Wholesale Trade	203	221	159,467,690	163,876,354	-2.7	715,864	33,773,749
Retail Trade							
Building Materials	124	122	61,581,236	55,716,965	10.5	184,935	46,202,727
General Merchandise	44	49	84,087,500	80,854,843	4.0	545,548	66,931,720
Food Stores	199	203	98,784,673	102,183,336	-3.3	35,647	24,864,109
Automotive	197	193	148,792,408	172,555,271	-13.8	234,262	20,345,743
Clothing	170	169	24,589,599	24,998,693	-1.6	107,898	23,063,700
Home Furnishings	212	208	40,707,735	38,116,476	6.8	331,775	30,176,084
Restaurants	385	372	54,319,753	51,769,160	4.9	354,004	50,787,046
Drug Stores	24	30	18,799,591	18,681,473	0.6	21,685	2,448,658
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	1,110	1,073	67,431,592	69,089,779	-2.4	565,510	38,017,161
Total Retail Trade	2,466	2,420	599,260,840	614,130,656	-2.4	2,381,264	302,998,430
Financial Services	62	71	20,918,084	13,706,971	52.6	405,638	1,512,745
Services	1,116	1,154	113,757,356	124,705,695	-8.8	1,319,214	54,884,400
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	55	18	0	0	*	0	0
Total	4,614	4,594	\$ 1,172,323,985	\$ 1,209,789,447	-3.1%	\$ 12,591,919	\$ 458,315,075

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

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

November 25, 2002

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Industry	Reporting	Outlets	Gross Sales		Percent	Use Tax	Amount Subject
	2002	2001	2002	2001			
	2nd Qtr	2nd Qtr	2002	2001	Change	Purchases	to State Sales & Use Tax
Agriculture / Forestry	59	56	\$ 1,485,918	\$ 1,418,838	4.7%	\$ 122	\$ 833,020
Mining	32	30	16,619,995	17,462,660	-4.8	573	2,738,725
Construction	99	100	48,266,700	39,797,660	21.3	379,625	4,013,162
Manufacturing	60	61	46,502,018	44,326,297	4.9	317,419	8,766,281
Transportation/Utilities	40	43	11,627,111	16,911,312	-31.2	52,427	6,199,625
Wholesale Trade							
Durable Goods	91	91	35,248,327	47,759,580	-26.2	95,550	12,527,870
Nondurable Goods	45	41	87,141,304	70,030,539	24.4	100,027	10,007,498
Total Wholesale Trade	136	132	122,389,631	117,790,119	3.9	195,577	22,535,368
Retail Trade							
Building Materials	56	58	23,632,307	21,351,731	10.7	127,622	18,007,602
General Merchandise	21	23	44,758,269	45,043,057	-0.6	183,535	35,835,099
Food Stores	84	89	54,408,559	55,462,121	-1.9	32,593	17,960,588
Automotive	86	85	59,106,057	56,050,945	5.5	23,719	9,359,606
Clothing	52	50	10,028,761	11,528,491	-13.0	27,049	7,716,033
Home Furnishings	91	98	9,803,650	12,080,558	-18.8	273,497	8,365,301
Restaurants	215	216	22,274,556	22,634,545	-1.6	65,785	21,244,434
Drug Stores	13	14	9,093,678	7,691,319	18.2	10,788	1,684,627
Liquor Stores	9	9	1,694,359	1,665,044	1.8	20,961	1,489,161
Miscellaneous Retail	316	316	28,589,675	33,449,758	-14.5	177,121	16,372,645
Total Retail Trade	943	958	263,389,871	266,957,569	-1.3	942,670	138,035,096
Financial Services	22	20	270,448	247,086	9.5	10,506	279,840
Services	494	509	47,369,483	50,887,272	-6.9	949,921	26,508,785
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,899	1,911	\$ 557,921,175	\$ 555,798,813	0.4%	\$ 2,848,840	\$ 209,909,902

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	127	128	\$ 5,533,898	\$ 4,427,882	25.0%	\$ 5,657	\$ 2,266,969
Mining	*	*	*	*	*	*	*
Construction	293	288	123,168,576	111,492,586	10.5	1,223,298	12,830,768
Manufacturing	237	224	395,537,153	372,584,253	6.2	2,210,747	13,720,305
Transportation/Utilities	105	99	254,900,076	289,413,397	-11.9	941,341	34,792,200
Wholesale Trade							
Durable Goods	189	176	162,568,079	154,645,708	5.1	204,617	23,552,611
Nondurable Goods	80	79	221,560,214	176,883,360	25.3	62,369	11,602,123
Total Wholesale Trade	269	255	384,128,293	331,529,068	15.9	266,986	35,154,734
Retail Trade							
Building Materials	93	97	70,156,038	67,138,942	4.5	166,037	37,521,503
General Merchandise	57	55	86,399,509	84,186,375	2.6	553,553	63,439,755
Food Stores	256	258	128,816,855	129,001,184	-0.1	99,072	37,624,209
Automotive	212	209	134,952,308	156,600,435	-13.8	67,103	20,831,335
Clothing	149	136	20,625,155	19,911,042	3.6	173,442	18,791,452
Home Furnishings	199	201	35,458,323	32,631,874	8.7	400,875	24,301,274
Restaurants	585	611	64,961,540	63,548,458	2.2	513,348	58,662,420
Drug Stores	22	24	16,409,723	12,305,008	33.4	22,667	2,246,574
Liquor Stores	21	21	3,660,706	3,679,283	-0.5	0	3,093,960
Miscellaneous Retail	1,225	1,008	61,944,110	58,913,886	5.1	347,476	32,911,073
Total Retail Trade	2,819	2,620	623,384,267	627,916,487	-0.7	2,343,573	299,423,555
Financial Services	52	55	19,875,846	10,721,374	85.4	582,044	18,032,481
Services	1,163	1,164	101,472,129	114,107,102	-11.1	580,032	45,138,867
Public Administration	8	7	460,923	374,327	23.1	0	215,456
Nonclassifiable	*	*	*	*	*	*	*
Other	63	20	0	0	*	0	0
Total	5,138	4,863	\$ 1,908,624,977	\$ 1,863,061,627	2.4%	\$ 8,153,678	\$ 461,738,416

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	75	79	\$ 2,136,655	\$ 2,021,863	5.7%	\$ 3,650	\$ 1,232,603
Mining	44	39	2,985,306	4,249,262	-29.7	0	1,770,272
Construction	185	198	32,776,089	52,289,017	-37.3	196,535	3,650,505
Manufacturing	111	116	129,016,825	146,202,778	-11.8	1,775,170	7,654,295
Transportation/Utilities	44	41	19,300,569	16,712,591	15.5	549,879	14,564,776
Wholesale Trade							
Durable Goods	123	130	41,803,567	47,900,212	-12.7	33,202	12,068,359
Nondurable Goods	43	49	43,019,929	46,869,527	-8.2	75,728	9,781,862
Total Wholesale Trade	166	179	84,823,496	94,769,739	-10.5	108,930	21,850,221
Retail Trade							
Building Materials	68	64	29,158,972	26,662,279	9.4	32,959	21,771,852
General Merchandise	43	39	70,439,622	66,155,454	6.5	245,293	52,347,663
Food Stores	147	145	55,637,046	55,780,401	-0.3	15,843	19,155,673
Automotive	109	116	71,684,476	77,148,536	-7.1	70,872	10,400,383
Clothing	103	102	9,879,855	9,628,669	2.6	266,972	9,670,373
Home Furnishings	127	128	20,443,515	18,018,554	13.5	114,537	15,526,191
Restaurants	325	322	40,197,009	39,243,977	2.4	974,124	36,054,261
Drug Stores	25	26	14,649,661	13,095,123	11.9	55,130	2,250,663
Liquor Stores	27	28	3,902,679	3,800,200	2.7	741	3,263,766
Miscellaneous Retail	537	565	43,829,022	42,794,562	2.4	348,957	26,115,345
Total Retail Trade	1,511	1,535	359,821,857	352,327,755	2.1	2,125,428	196,556,170
Financial Services	23	25	385,674	771,083	-50.0	5,127	371,510
Services	746	773	68,922,284	59,317,504	16.2	862,803	25,921,636
Public Administration	5	4	518,416	714,044	-27.4	0	90,469
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,923	2,993	\$ 700,819,583	\$ 729,526,050	-3.9%	\$ 5,627,522	\$ 273,747,084

* - 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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	1,489	1,509	\$ 140,454,838	\$ 141,607,277	-0.8%	\$ 490,947	\$ 22,523,775
Mining	999	969	488,758,368	646,085,875	-24.4	39,329,972	110,202,589
Construction	4,081	4,025	660,247,383	682,498,627	-3.3	5,938,733	100,557,420
Manufacturing	2,664	2,608	2,704,569,674	2,649,706,595	2.1	32,413,108	163,393,491
Transportation/Utilities	1,604	1,602	776,617,182	827,699,298	-6.2	7,221,566	282,478,417
Wholesale Trade							
Durable Goods	1,752	1,812	601,369,122	644,225,653	-6.7	1,667,804	103,923,105
Nondurable Goods	1,396	1,353	1,343,158,105	1,128,013,692	19.1	10,076,303	73,260,813
Total Wholesale Trade	3,148	3,165	1,944,527,227	1,772,239,345	9.7	11,744,107	177,183,918
Retail Trade							
Building Materials	1,929	1,969	517,357,658	496,172,890	4.3	3,921,777	270,666,973
General Merchandise	1,205	1,249	1,049,928,669	2,183,917,934	-51.9	6,314,400	715,991,124
Food Stores	4,776	4,874	1,586,482,840	1,594,702,449	-0.5	2,854,386	494,944,764
Automotive	3,091	3,263	1,467,310,825	1,615,586,995	-9.2	1,377,602	196,517,732
Clothing	1,607	1,696	133,992,019	136,405,356	-1.8	1,097,011	120,786,308
Home Furnishings	2,365	2,456	150,820,912	152,223,081	-0.9	718,717	114,106,698
Restaurants	7,591	7,677	557,743,643	542,096,216	2.9	3,132,477	498,937,724
Drug Stores	478	540	207,511,055	211,633,501	-1.9	592,031	19,891,644
Liquor Stores	519	522	59,264,844	59,905,134	-1.1	110,878	49,828,861
Miscellaneous Retail	12,628	12,606	647,798,578	696,300,885	-7.0	3,097,904	261,130,015
Total Retail Trade	36,189	36,852	6,378,211,043	7,688,944,441	-17.0	23,217,183	2,742,801,843
Financial Services	529	512	36,380,503	29,742,781	22.3	1,651,316	5,704,864
Services	15,033	15,250	904,279,771	889,711,391	1.6	9,839,761	335,054,060
Public Administration	227	203	44,188,381	44,723,781	-1.2	200,787	17,764,381
Nonclassifiable	36	37	8,031,878	8,596,750	-6.6	9,207	602,878
Other	687	163	12,122	16,037	-24.4	788,740	800,862
Total	66,686	66,895	\$14,086,278,370	\$15,381,572,198	-8.4%	\$ 132,845,427	\$ 3,959,068,498

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

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	67	72	\$ 128,159,741	\$ 18,264,347	601.7%	\$ 251,091	\$ 5,338,389
Mining	174	177	65,953,999	93,438,533	-29.4	28,085,984	38,506,126
Construction	1,173	1,219	540,228,586	1,030,029,707	-47.6	16,564,236	86,728,585
Manufacturing	4,354	4,373	7,188,121,025	8,203,705,581	-12.4	329,876,895	1,150,936,218
Transportation/Utilities	949	964	2,263,311,391	3,487,698,496	-35.1	98,538,091	1,475,401,931
Wholesale Trade							
Durable Goods	2,974	2,999	5,968,527,363	6,093,728,239	-2.1	27,176,789	434,323,571
Nondurable Goods	1,100	1,158	6,440,913,688	6,718,447,952	-4.1	116,614,255	194,164,112
Total Wholesale Trade	4,074	4,157	12,409,441,051	12,812,176,191	-3.1	143,791,044	628,487,683
Retail Trade							
Building Materials	233	236	310,399,880	305,572,114	1.6	441,589	43,859,299
General Merchandise	57	50	59,434,595	71,254,687	-16.6	108,970	43,230,408
Food Stores	72	84	49,972,101	40,720,364	22.7	1,106,461	5,156,616
Automotive	143	148	1,511,600,653	1,151,854,584	31.2	33,430,616	56,184,342
Clothing	264	277	96,705,836	97,661,763	-1.0	211,657	46,183,798
Home Furnishings	1,042	1,099	1,386,702,032	1,468,302,947	-5.6	12,962,217	263,467,699
Restaurants	132	154	14,955,674	33,819,862	-55.8	3,993,160	11,626,637
Drug Stores	66	67	548,754,291	421,899,222	30.1	718,125	8,191,959
Liquor Stores	4	5	1,888,615	1,830,551	3.2	220,000	1,196,381
Miscellaneous Retail	4,461	4,735	2,989,410,551	4,441,819,248	-32.7	13,740,536	1,002,058,024
Total Retail Trade	6,474	6,855	6,969,824,228	8,034,735,342	-13.3	66,933,331	1,481,155,163
Financial Services	403	380	164,596,115	161,752,885	1.8	17,470,234	131,569,798
Services	5,324	5,393	2,983,617,995	2,966,987,028	0.6	41,459,450	1,148,853,072
Public Administration	13	8	1,478,199	734,551	101.2	170	1,367,197
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	25,413	24,996	\$33,183,241,144	\$36,888,830,940	-10.0%	\$ 791,626,174	\$ 6,298,288,975
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002	2001 2nd Qtr			
Agriculture / Forestry	3,624	3,553	\$ 344,722,787	\$ 308,212,296	11.8%	\$ 1,777,498	\$ 148,973,462
Mining	120	117	553,672,461	70,313,246	687.4	19,546,986	24,517,220
Construction	7,090	7,207	2,847,214,349	3,205,895,424	-11.2	55,961,704	504,093,392
Manufacturing	6,113	6,205	7,372,279,379	8,914,453,673	-17.3	283,205,762	989,817,506
Transportation/Utilities	2,058	2,031	7,683,008,138	6,676,241,045	15.1	77,979,990	2,413,582,612
Wholesale Trade							
Durable Goods	4,995	5,134	5,524,426,901	5,708,003,206	-3.2	33,510,576	909,674,271
Nondurable Goods	1,796	1,802	6,486,406,758	5,292,431,703	22.6	12,211,697	406,889,557
Total Wholesale Trade	6,791	6,936	12,010,833,659	11,000,434,909	9.2	45,722,273	1,316,563,828
Retail Trade							
Building Materials	1,885	1,931	1,423,474,763	1,337,519,153	6.4	13,327,324	1,058,162,017
General Merchandise	1,651	1,513	2,056,391,016	1,925,626,946	6.8	19,536,310	1,575,562,533
Food Stores	5,320	5,352	2,833,776,306	2,835,439,687	-0.1	14,564,979	805,825,272
Automotive	3,665	3,741	4,715,398,409	4,930,603,442	-4.4	6,109,186	482,414,487
Clothing	4,471	4,427	790,637,050	797,103,578	-0.8	12,588,894	708,531,955
Home Furnishings	5,662	5,897	2,169,270,892	1,831,687,201	18.4	18,990,694	918,243,069
Restaurants	12,438	12,099	2,034,451,910	1,960,937,874	3.7	18,765,984	1,666,223,931
Drug Stores	796	791	580,689,505	551,740,753	5.2	5,911,407	126,767,468
Liquor Stores	600	628	183,707,946	183,236,595	0.3	204,943	140,736,888
Miscellaneous Retail	18,909	18,550	3,033,941,990	3,652,288,673	-16.9	107,568,852	1,432,985,234
Total Retail Trade	55,397	54,929	19,821,739,787	20,006,183,902	-0.9	217,568,573	8,915,452,854
Financial Services	1,526	1,335	216,409,457	217,850,596	-0.7	11,542,167	56,648,826
Services	33,489	33,536	5,797,283,707	6,211,489,534	-6.7	86,934,943	2,162,420,344
Public Administration	102	84	106,977,682	129,790,241	-17.6	1,259,130	53,590,453
Nonclassifiable	38	39	8,123,063	8,237,722	-1.4	265,001	3,493,328
Other	2,203	533	9,698,401	7,784,436	24.6	131,361,578	131,680,590
Total	118,551	116,505	\$56,771,962,870	\$56,756,887,024	0.0%	\$ 933,125,605	\$16,720,834,415
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

November 25, 2002

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 2nd Qtr	2001 2nd Qtr	2002 2nd Qtr	2001 2nd Qtr			
Agriculture / Forestry	2,893	2,987	\$ 256,835,294	\$ 234,503,940	9.5%	\$ 3,876,606	\$ 109,337,817
Mining	337	354	2,218,480,313	2,593,788,145	-14.5	231,953,471	247,898,957
Construction	6,046	6,098	2,934,546,367	3,191,580,451	-8.1	85,423,076	483,875,494
Manufacturing	5,679	5,735	6,847,822,867	7,143,087,999	-4.1	240,621,615	775,916,095
Transportation/Utilities	1,741	1,782	3,222,547,635	4,054,135,704	-20.5	85,201,113	829,013,203
Wholesale Trade							
Durable Goods	4,848	4,893	4,255,308,884	4,276,490,326	-0.5	59,253,365	847,126,151
Nondurable Goods	1,732	1,746	5,151,734,033	6,854,836,202	-24.8	206,100,755	533,634,215
Total Wholesale Trade	6,580	6,639	9,407,042,917	11,131,326,528	-15.5	265,354,120	1,380,760,366
Retail Trade							
Building Materials	1,775	1,797	1,080,026,167	989,216,652	9.2	9,485,265	821,908,529
General Merchandise	1,377	1,403	1,718,431,605	1,554,268,995	10.6	21,268,090	1,395,176,231
Food Stores	5,237	5,182	2,218,553,468	2,217,111,490	0.1	6,525,895	673,810,648
Automotive	3,339	3,428	2,775,950,071	2,922,461,401	-5.0	13,770,849	437,334,907
Clothing	3,981	4,003	633,561,294	625,290,462	1.3	5,092,272	584,901,197
Home Furnishings	5,834	5,911	1,325,281,870	1,432,046,212	-7.5	52,259,741	806,596,003
Restaurants	11,281	11,320	1,598,625,823	1,537,905,902	3.9	23,517,457	1,390,070,078
Drug Stores	626	660	506,954,590	489,075,606	3.7	3,077,610	130,759,764
Liquor Stores	831	810	114,678,332	111,019,423	3.3	479,125	88,785,757
Miscellaneous Retail	17,063	17,028	2,506,087,790	2,586,151,466	-3.1	20,502,516	1,192,334,033
Total Retail Trade	51,344	51,542	14,478,151,010	14,464,547,609	0.1	155,978,820	7,521,677,147
Financial Services	1,220	1,119	142,833,909	137,415,289	3.9	8,597,061	52,986,383
Services	27,245	27,721	5,033,474,113	5,294,942,141	-4.9	87,734,196	1,657,669,382
Public Administration	67	60	30,841,460	27,536,586	12.0	9,142	19,791,868
Nonclassifiable	40	40	7,169,164	8,392,156	-14.6	122,632	1,721,423
Other	2,198	732	166,394	1,289,825	-87.1	72,117,488	72,142,146
Total	105,390	104,809	\$44,579,911,443	\$48,282,546,373	-7.7%	\$1,236,989,340	\$13,152,790,281
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* - No data reported, cannot compute, or omitted to avoid disclosure

NOTICE

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

First Quarter	-	Mid September
Second Quarter	-	End of November
Third Quarter	-	Mid March
Fourth Quarter	-	Early June

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