

Third Quarter 2002 State Sales and Use Tax Analysis Report



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Texas Comptroller of Public Accounts**

**Research and Policy Development
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Definitions

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

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 one million population and made up of two or more PMSAs.

PMSA (Primary Metropolitan Statistical Area)--metropolitan areas inside the CMSAs.

Metropolitan Statistical Area (MSA) Information

Counties that make up the MSA

MSA

Abilene MSA
 Amarillo MSA
 Austin-San Marcos MSA
 Beaumont-Port Arthur-Orange 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

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, Fort Bend, Galveston, Harris, Liberty, Montgomery, Waller

Historical State Sales Tax Rates for the State of Texas

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

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Anderson	845	853	\$ 154,974,472	\$ 863,228,553	-82.0%	\$ 1,128,138	\$ 57,389,651
Andrews	340	376	53,905,270	59,869,310	-10.0	434,067	19,156,169
Angelina	1,642	1,718	600,737,126	571,834,407	5.1	16,213,689	148,010,877
Aransas	549	550	73,331,527	71,875,538	2.0	557,296	32,750,463
Archer	180	183	21,537,477	26,961,748	-20.1	49,627	5,303,812
Armstrong	36	35	2,567,759	1,922,943	33.5	55,734	800,039
Atascosa	618	610	106,344,974	108,973,405	-2.4	347,184	37,999,076
Austin	607	675	92,620,456	107,689,523	-14.0	2,401,693	32,813,382
Bailey	147	160	24,043,770	27,972,197	-14.0	148,529	4,809,832
Bandera	400	391	30,292,175	34,239,603	-11.5	98,117	12,901,482
Bastrop	1,033	1,014	209,005,747	193,096,211	8.2	1,243,185	65,356,100
Baylor	87	105	10,981,365	13,664,070	-19.6	21,236	2,447,213
Bee	489	492	84,382,994	100,177,075	-15.8	110,430	30,333,082
Bell	4,322	4,296	1,873,536,359	2,119,903,741	-11.6	6,363,644	398,623,742
Bexar	25,701	26,571	11,017,522,514	11,250,848,276	-2.1	151,910,208	3,191,746,639
Blanco	261	259	99,012,329	103,669,281	-4.5	117,716	15,918,838
Borden	17	15	130,813	114,798	14.0	0	72,631
Bosque	343	338	47,483,375	46,847,279	1.4	123,699	10,235,293
Bowie	1,815	1,882	758,719,113	685,271,862	10.7	2,806,477	158,678,040
Brazoria	4,331	4,506	1,358,432,805	1,200,352,250	13.2	18,943,684	336,863,198
Brazos	2,739	2,850	779,111,492	826,590,762	-5.7	6,123,449	313,905,484
Brewster	337	330	27,100,912	28,897,568	-6.2	313,914	13,824,741
Briscoe	34	41	1,684,892	2,302,239	-26.8	560	392,358
Brooks	134	143	15,644,536	16,197,416	-3.4	41,061	7,751,578
Brown	802	848	159,979,363	169,410,351	-5.6	1,175,308	52,169,645
Burleson	326	330	56,432,364	51,951,337	8.6	74,545	15,372,716
Burnet	976	968	214,384,987	181,861,524	17.9	1,832,684	73,704,739
Caldwell	570	589	69,769,019	72,953,809	-4.4	141,099	25,105,517
Calhoun	439	467	233,765,365	207,795,719	12.5	1,620,652	23,364,981
Callahan	233	245	14,388,853	14,970,417	-3.9	43,178	6,021,625
Cameron	5,874	6,024	1,103,769,074	1,160,557,798	-4.9	9,230,833	475,235,114
Camp	211	212	37,166,225	29,935,569	24.2	8,372,684	18,142,162
Carson	112	113	8,294,568	11,005,073	-24.6	2,623	2,717,981
Cass	477	510	78,765,082	87,129,790	-9.6	320,836	23,846,699
Castro	147	148	18,896,907	25,756,212	-26.6	326,492	4,714,633
Chambers	502	498	81,504,841	91,714,565	-11.1	268,749	21,397,692
Cherokee	786	829	169,777,516	174,341,784	-2.6	553,277	37,744,078
Childress	131	138	17,149,307	22,921,140	-25.2	83,373	8,648,313
Clay	149	155	24,870,512	25,561,367	-2.7	144,503	4,279,983
Cochran	49	50	7,003,357	5,649,204	24.0	12,781	1,191,447
Coke	83	85	9,194,595	10,394,642	-11.5	41,672	1,454,275
Coleman	214	214	23,946,733	26,673,482	-10.2	46,810	7,414,998
Collin	10,116	9,669	3,786,083,023	3,433,234,696	10.3	106,961,478	1,395,745,006
Collingsworth	52	62	5,948,943	5,646,996	5.3	2,776	1,143,272
Colorado	573	575	131,006,491	134,870,406	-2.9	583,718	26,827,743
Comal	2,196	2,226	482,196,646	1,017,294,814	-52.6	2,460,033	165,822,116
Comanche	277	288	49,125,606	48,689,561	0.9	286,172	13,798,777
Concho	57	59	5,260,394	5,117,733	2.8	32,676	1,658,130
Cooke	894	907	188,854,716	207,179,802	-8.8	1,822,503	62,192,453
Coryell	681	668	125,468,177	115,910,096	8.2	489,472	48,460,748
Cottle	33	36	3,708,527	3,669,905	1.1	3	649,256
Crane	89	97	17,531,379	18,183,908	-3.6	22,572	2,933,415

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Crockett	109	115	\$ 11,981,475	\$ 12,685,290	-5.5%	\$ 209,614	\$ 4,145,856
Crosby	88	103	14,804,475	18,112,079	-18.3	32,741	1,818,533
Culberson	84	80	16,940,286	17,282,690	-2.0	2,207	3,939,972
Dallam	202	213	75,301,569	50,169,711	50.1	214,766	9,441,474
Dallas	52,798	54,269	36,029,205,168	33,473,534,243	7.6	569,348,756	8,578,624,208
Dawson	273	290	38,084,578	42,443,665	-10.3	149,239	13,074,827
Deaf Smith	331	364	79,896,493	92,194,236	-13.3	314,072	13,163,221
Delta	73	69	3,605,635	3,962,961	-9.0	1,292	1,331,681
Denton	8,484	7,713	2,975,044,264	2,482,567,675	19.8	17,151,494	753,130,550
De Witt	425	430	64,200,122	71,608,373	-10.3	225,989	17,947,206
Dickens	46	46	5,621,289	6,254,911	-10.1	2,966	1,995,403
Dimmit	169	169	18,382,213	19,807,855	-7.2	391,637	8,423,905
Donley	90	92	4,883,508	5,839,437	-16.4	60,213	2,478,209
Duval	197	204	31,297,180	32,717,957	-4.3	70,750	8,625,245
Eastland	442	477	125,474,055	105,907,358	18.5	1,046,677	17,856,510
Ector	3,750	3,712	783,471,498	911,429,747	-14.0	6,309,401	266,713,719
Edwards	38	42	3,426,936	3,341,750	2.5	17,540	1,687,634
Ellis	2,150	2,179	796,617,686	792,530,470	0.5	3,314,975	147,472,274
El Paso	10,223	10,834	3,539,785,889	3,429,559,542	3.2	36,753,473	979,728,113
Erath	705	697	139,678,443	142,426,273	-1.9	806,904	50,130,036
Falls	289	281	33,565,254	33,666,982	-0.3	54,567	10,802,513
Fannin	563	556	119,863,694	114,424,996	4.8	298,331	22,330,988
Fayette	780	743	126,963,235	135,272,264	-6.1	620,977	35,061,766
Fisher	65	67	7,408,694	9,262,823	-20.0	12,029	1,387,689
Floyd	126	138	24,162,200	23,067,403	4.7	24,318	3,032,262
Foard	29	29	1,127,150	1,355,091	-16.8	2,577	266,761
Fort Bend	6,380	6,389	1,741,642,313	1,889,284,568	-7.8	47,284,873	649,037,684
Franklin	183	199	18,313,453	19,304,718	-5.1	48,355	6,737,307
Freestone	319	353	101,696,602	71,455,700	42.3	110,847	12,720,629
Frio	216	244	27,572,516	33,912,635	-18.7	82,296	11,340,573
Gaines	253	270	43,161,695	45,236,715	-4.6	127,151	10,872,360
Galveston	4,731	4,881	1,881,944,942	2,774,272,540	-32.2	15,028,627	397,145,398
Garza	206	219	11,358,147	14,069,842	-19.3	126,992	5,895,200
Gillespie	825	845	106,555,448	106,704,065	-0.1	775,263	42,553,947
Glasscock	15	17	1,943,569	1,785,010	8.9	370	282,414
Goliad	115	111	9,234,616	8,827,169	4.6	4,389	3,469,240
Gonzales	358	370	126,598,892	120,264,498	5.3	322,957	17,806,848
Gray	566	601	90,300,659	145,535,799	-38.0	1,358,808	40,205,793
Grayson	2,717	2,759	556,448,496	595,124,976	-6.5	5,950,957	186,536,914
Gregg	3,517	3,580	1,279,801,822	1,337,525,104	-4.3	7,435,654	346,653,983
Grimes	437	437	168,696,512	210,990,957	-20.0	79,686	21,608,903
Guadalupe	1,512	1,563	373,388,602	451,633,671	-17.3	4,660,450	107,821,655
Hale	677	711	137,258,642	652,501,416	-79.0	1,351,760	38,600,833
Hall	74	83	4,943,029	5,281,441	-6.4	2,207	1,948,743
Hamilton	218	222	26,768,550	32,864,625	-18.5	60,140	7,023,725
Hansford	130	133	38,447,792	32,056,032	19.9	164,679	3,381,837
Hardeman	80	100	5,453,633	7,417,907	-26.5	5,229	2,147,260
Hardin	841	882	185,810,248	175,796,851	5.7	731,150	46,516,203
Harris	78,385	79,585	35,546,605,040	38,546,901,766	-7.8	975,955,861	9,610,283,504
Harrison	1,077	1,103	370,793,447	323,691,680	14.6	2,447,569	74,151,656
Hartley	45	35	3,646,587	7,241,239	-49.6	28	612,506
Haskell	150	149	15,881,536	16,461,051	-3.5	82,220	4,150,019

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	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Hays	2,481	2,491	\$ 516,534,168	\$ 592,569,453	-12.8%	\$ 6,156,953	\$ 223,882,304
Hemphill	117	123	13,574,335	14,285,854	-5.0	74,552	5,544,387
Henderson	1,370	1,428	220,337,183	227,024,249	-2.9	1,437,743	91,688,866
Hidalgo	7,775	7,964	1,945,593,031	1,945,171,425	0.0	9,748,409	769,687,455
Hill	756	755	139,331,212	133,480,200	4.4	387,957	48,322,791
Hockley	479	472	66,465,840	93,814,149	-29.2	456,670	26,292,200
Hood	922	911	128,779,457	118,088,511	9.1	756,673	57,896,565
Hopkins	645	690	149,039,081	222,454,866	-33.0	712,740	48,224,521
Houston	356	362	77,227,958	82,407,543	-6.3	2,074,813	20,482,943
Howard	634	665	149,967,820	171,111,924	-12.4	471,232	41,556,399
Hudspeth	37	44	3,709,614	5,013,764	-26.0	7	868,625
Hunt	1,324	1,366	500,161,378	473,067,157	5.7	8,072,407	102,700,977
Hutchinson	466	484	139,675,445	164,094,266	-14.9	557,701	26,447,612
Irion	53	52	2,015,643	2,149,831	-6.2	34,456	649,348
Jack	188	192	17,687,099	18,422,107	-4.0	114,131	7,338,849
Jackson	308	309	155,872,288	159,140,878	-2.1	1,224,064	17,577,747
Jasper	713	740	217,274,162	211,205,717	2.9	674,489	47,065,699
Jeff Davis	67	66	2,933,673	2,637,311	11.2	2,046	1,483,422
Jefferson	4,971	5,215	3,129,902,112	3,028,801,276	3.3	17,424,183	524,640,196
Jim Hogg	97	105	11,809,030	13,725,441	-14.0	80,333	6,173,347
Jim Wells	852	859	161,308,120	179,011,619	-9.9	1,109,185	70,293,614
Johnson	2,188	2,210	529,857,101	552,447,861	-4.1	2,371,230	145,736,623
Jones	292	287	92,765,015	79,585,338	16.6	194,344	20,738,353
Karnes	217	234	30,708,852	31,810,575	-3.5	88,336	9,823,061
Kaufman	1,626	1,666	408,354,271	397,738,747	2.7	1,838,821	107,908,758
Kendall	899	884	173,898,475	185,676,253	-6.3	1,111,829	46,409,433
Kenedy	7	6	26,207	17,618	48.8	0	22,761
Kent	20	18	3,630,578	5,789,982	-37.3	498	243,091
Kerr	1,163	1,176	231,048,836	218,902,870	5.5	2,280,656	98,023,583
Kimble	124	125	18,720,457	20,349,477	-8.0	34,010	6,278,638
King	5	7	489,876	469,027	4.4	0	154,132
Kinney	58	55	6,977,822	7,596,750	-8.1	7,467	1,810,643
Kleberg	553	584	96,516,033	89,882,119	7.4	205,826	41,565,003
Knox	99	98	11,669,164	13,138,279	-11.2	34,489	3,736,089
Lamar	1,043	1,036	240,472,115	248,540,276	-3.2	1,326,984	80,545,354
Lamb	246	268	57,311,918	48,891,066	17.2	426,473	7,661,786
Lampasas	368	353	73,103,547	89,565,366	-18.4	315,314	15,015,943
La Salle	109	109	9,517,893	11,507,233	-17.3	14,208	3,072,136
Lavaca	438	454	101,601,921	107,176,148	-5.2	347,365	18,144,107
Lee	401	383	76,253,463	116,013,327	-34.3	283,585	20,016,040
Leon	369	364	100,796,106	91,540,855	10.1	6,203,479	19,769,727
Liberty	1,103	1,149	868,855,110	516,259,921	68.3	1,037,303	70,807,591
Limestone	461	461	108,484,919	82,976,531	30.7	783,157	27,087,392
Lipscomb	64	67	3,732,688	3,887,935	-4.0	10,682	1,080,285
Live Oak	229	226	26,150,487	30,691,870	-14.8	36,464	9,039,331
Llano	452	456	59,828,555	57,568,020	3.9	147,518	16,309,734
Loving	*	*	*	*	*	*	*
Lubbock	5,567	5,865	1,578,215,459	1,787,750,607	-11.7	8,949,401	518,701,100
Lynn	73	80	21,590,903	26,246,720	-17.7	180,538	3,734,483
Madison	193	194	61,591,727	58,345,878	5.6	123,189	9,390,085
Marion	228	231	33,185,349	33,672,915	-1.4	22,386	6,312,303
Martin	86	90	29,658,233	39,269,132	-24.5	6,367	3,785,084

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	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Mason	127	129	\$ 7,575,487	\$ 7,552,907	0.3%	\$ 15,353	\$ 2,889,732
Matagorda	691	727	113,669,747	119,871,216	-5.2	353,099	42,936,656
Maverick	683	749	111,990,779	119,581,281	-6.3	934,024	50,567,888
McCulloch	199	202	35,549,529	39,338,968	-9.6	133,004	10,197,019
McLennan	5,065	4,839	1,883,531,126	1,916,527,928	-1.7	8,613,925	422,544,966
McMullen	18	18	698,422	1,291,808	-45.9	19,105	311,002
Medina	696	673	115,611,845	118,227,886	-2.2	791,211	27,134,714
Menard	50	56	4,456,332	3,914,779	13.8	2,536	2,085,494
Midland	3,638	3,684	732,771,906	811,004,923	-9.6	18,584,293	301,704,715
Milam	452	433	85,237,148	74,340,161	14.7	249,899	17,941,046
Mills	115	123	18,262,223	14,623,499	24.9	77,733	4,148,647
Mitchell	166	161	15,013,122	16,913,137	-11.2	47,791	5,923,240
Montague	477	488	51,027,920	59,016,079	-13.5	93,818	17,661,205
Montgomery	6,087	6,160	1,653,234,971	1,772,100,498	-6.7	96,872,651	674,385,784
Moore	346	385	64,374,059	77,437,737	-16.9	342,264	19,947,744
Morris	224	209	200,247,267	207,402,255	-3.4	4,227,756	12,195,385
Motley	39	42	2,345,197	1,665,667	40.8	44,981	820,212
Nacogdoches	1,178	1,208	291,162,228	284,254,097	2.4	3,513,884	85,958,025
Navarro	872	908	265,394,015	252,439,637	5.1	832,603	54,291,097
Newton	145	152	16,895,839	24,057,359	-29.8	18,005	4,438,547
Nolan	370	364	59,554,961	62,563,127	-4.8	550,147	20,598,018
Nueces	7,266	7,476	2,579,120,398	3,367,362,066	-23.4	27,279,652	680,330,494
Ochiltree	259	279	38,565,634	49,685,240	-22.4	165,705	13,242,677
Oldham	47	46	4,715,183	6,023,553	-21.7	831	1,092,669
Orange	1,506	1,550	293,823,706	314,900,018	-6.7	5,423,926	97,017,604
Palo Pinto	628	666	148,292,548	158,805,245	-6.6	854,971	47,925,095
Panola	429	450	97,093,399	104,797,450	-7.4	386,629	21,647,850
Parker	1,689	1,672	431,366,277	437,476,889	-1.4	2,518,081	109,628,803
Parmer	119	139	26,305,963	41,718,945	-36.9	48,283	3,615,343
Pecos	367	376	45,782,599	62,085,495	-26.3	975,074	17,448,090
Polk	778	810	177,860,075	170,281,630	4.5	566,166	49,683,519
Potter	3,192	3,323	1,290,652,780	1,309,281,294	-1.4	9,550,756	418,952,356
Presidio	143	149	10,522,168	10,533,805	-0.1	6,556	4,501,014
Rains	166	174	19,776,960	22,014,522	-10.2	13,007	9,578,339
Randall	1,512	1,572	243,188,145	285,920,068	-14.9	1,806,027	70,486,051
Reagan	100	102	126,930,537	159,969,060	-20.7	86,734	6,599,964
Real	84	90	3,173,534	3,648,127	-13.0	73,945	1,565,148
Red River	226	219	30,166,672	41,302,009	-27.0	220,709	6,968,419
Reeves	251	261	23,357,929	37,450,713	-37.6	156,665	10,274,172
Refugio	163	162	24,790,187	26,773,978	-7.4	135,636	8,089,890
Roberts	11	14	395,695	460,574	-14.1	148	146,409
Robertson	275	279	46,409,225	52,776,148	-12.1	403,350	8,283,236
Rockwall	1,116	1,098	216,582,575	227,519,800	-4.8	496,283	92,089,287
Runnels	255	283	35,536,970	49,511,445	-28.2	53,843	13,237,828
Rusk	753	770	170,727,552	151,989,543	12.3	721,808	38,911,354
Sabine	194	192	28,871,300	49,283,638	-41.4	91,989	7,088,701
San Augustine	125	150	30,733,871	33,812,916	-9.1	18,151	5,887,223
San Jacinto	256	251	17,236,147	18,901,742	-8.8	45,545	7,329,182
San Patricio	1,066	1,060	183,161,914	234,543,164	-21.9	1,551,123	64,132,233
San Saba	126	127	10,148,554	10,478,744	-3.2	3,783	3,598,814
Schleicher	70	74	8,812,834	10,707,109	-17.7	3,833	2,051,146
Scurry	399	397	65,435,878	74,789,829	-12.5	22,394,486	49,556,678

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	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Shackelford	87	102	\$ 4,758,709	\$ 6,362,039	-25.2%	\$ 11,018	\$ 2,663,703
Shelby	460	470	80,042,712	74,753,868	7.1	667,597	21,619,031
Sherman	48	48	4,548,086	5,003,905	-9.1	12,468	1,145,262
Smith	4,487	4,535	1,092,409,590	1,135,262,611	-3.8	9,647,310	388,122,225
Somervell	196	206	22,054,863	27,708,561	-20.4	14,549	6,816,885
Starr	581	593	81,899,004	80,526,338	1.7	687,807	35,712,337
Stephens	294	294	29,401,451	29,994,652	-2.0	141,584	12,430,718
Sterling	29	37	2,271,782	3,160,960	-28.1	10,862	1,211,498
Stonewall	57	53	8,660,904	3,719,594	132.8	17,566	1,405,513
Sutton	143	145	22,050,876	27,409,476	-19.6	349,954	9,248,728
Swisher	130	138	16,872,183	18,817,513	-10.3	9,998	3,569,398
Tarrant	30,050	30,582	11,399,278,064	12,923,293,046	-11.8	199,732,380	3,660,979,268
Taylor	2,822	2,924	822,701,788	852,974,808	-3.5	5,699,048	251,854,207
Terrell	28	39	667,479	1,025,293	-34.9	373	431,324
Terry	214	227	43,917,039	44,263,557	-0.8	205,489	9,338,846
Throckmorton	34	37	1,945,529	2,493,850	-22.0	776	707,122
Titus	619	622	171,537,497	384,339,263	-55.4	437,317	49,680,559
Tom Green	2,533	2,527	623,848,738	637,875,186	-2.2	5,309,261	191,116,213
Travis	20,387	20,509	7,513,806,808	7,876,140,165	-4.6	127,352,941	2,515,591,592
Trinity	251	252	29,051,863	30,764,524	-5.6	34,648	12,055,129
Tyler	307	288	31,065,091	28,840,104	7.7	54,007	13,034,096
Upshur	593	600	94,697,852	77,987,300	21.4	311,736	25,454,429
Upton	90	98	23,743,546	31,917,335	-25.6	5,954	1,866,470
Uvalde	529	543	114,754,868	123,803,788	-7.3	343,974	34,024,308
Val Verde	731	763	149,001,433	122,905,605	21.2	625,363	58,905,149
Van Zandt	1,121	1,127	91,020,027	100,466,178	-9.4	590,052	39,491,550
Victoria	1,803	1,878	524,961,428	550,786,738	-4.7	2,932,393	189,742,962
Walker	835	879	182,734,962	195,066,555	-6.3	643,571	65,243,854
Waller	597	592	184,189,079	160,201,656	15.0	661,042	27,496,653
Ward	267	278	26,849,880	30,177,412	-11.0	237,897	11,472,116
Washington	801	874	199,946,632	217,184,305	-7.9	904,783	54,477,026
Webb	3,329	3,528	727,081,356	793,611,358	-8.4	3,969,528	307,623,909
Wharton	985	985	228,385,367	207,990,096	9.8	2,097,571	55,893,585
Wheeler	137	144	13,835,138	15,429,363	-10.3	2,278	3,358,830
Wichita	2,527	2,735	558,922,059	691,761,210	-19.2	4,017,335	229,509,902
Wilbarger	289	301	91,912,744	85,558,428	7.4	427,059	16,215,127
Willacy	200	219	23,809,366	28,097,066	-15.3	91,582	9,281,107
Williamson	5,146	4,841	1,961,893,271	1,950,833,405	0.6	9,641,084	746,886,545
Wilson	504	503	56,564,261	53,501,477	5.7	118,775	18,098,473
Winkler	197	205	80,655,312	124,698,273	-35.3	135,835	9,104,326
Wise	932	896	256,464,236	250,849,043	2.2	1,235,279	68,197,565
Wood	933	945	156,264,618	118,708,734	31.6	498,689	42,825,096
Yoakum	192	206	35,650,672	34,471,308	3.4	105,720	7,141,323
Young	580	581	99,503,597	114,830,099	-13.3	485,532	24,218,641
Zapata	189	195	27,364,364	28,031,636	-2.4	62,766	8,944,821
Zavala	132	141	11,735,143	32,764,295	-64.2	104,089	3,453,868
In-State Total	436,511	444,193	\$165,399,499,250	\$172,136,746,587	-3.9%	\$2,721,117,314	\$46,373,006,429

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Alabama	381	359	\$ 134,862,891	\$ 117,902,773	14.4%	\$ 918,766	\$ 44,536,107
Alaska	*	*	*	*	*	*	*
Arizona	425	405	276,756,325	126,198,670	119.3	1,118,847	50,790,153
Arkansas	490	473	315,726,859	286,256,057	10.3	3,033,533	62,770,621
California	3,053	3,083	5,838,665,890	5,368,294,489	8.8	106,302,913	639,945,608
Colorado	688	682	581,548,812	554,883,676	4.8	31,750,289	251,913,698
Connecticut	392	378	768,430,257	708,097,693	8.5	38,436,553	203,360,523
Delaware	41	45	304,227,763	277,378,105	9.7	28,950,338	30,505,187
Florida	996	934	894,332,923	1,807,485,078	-50.5	8,184,162	261,913,369
Georgia	1,350	1,163	1,647,747,680	2,000,184,592	-17.6	17,546,677	796,790,216
Hawaii	6	4	42,436	1,431,458	-97.0	0	42,436
Idaho	51	52	78,751,873	75,449,854	4.4	2,673,368	15,957,722
Illinois	1,341	1,304	1,747,285,898	1,835,266,539	-4.8	51,768,431	328,255,761
Indiana	332	312	415,738,367	275,180,433	51.1	5,816,705	50,288,870
Iowa	217	201	144,816,030	122,786,270	17.9	7,344,468	40,408,190
Kansas	461	470	584,312,218	518,254,340	12.7	14,168,271	455,591,238
Kentucky	224	218	205,388,145	196,544,207	4.5	2,264,631	27,205,989
Louisiana	1,235	1,185	317,880,878	258,158,472	23.1	12,034,016	59,339,909
Maine	32	29	19,830,022	8,554,905	131.8	0	2,641,987
Maryland	316	288	761,968,299	104,628,721	628.3	4,472,796	36,020,157
Massachusetts	798	771	880,074,801	783,945,517	12.3	26,722,024	188,216,984
Michigan	467	450	669,700,419	762,489,686	-12.2	55,211,003	135,917,886
Minnesota	717	707	614,175,194	602,868,751	1.9	5,856,419	167,677,004
Mississippi	135	121	53,540,531	37,422,576	43.1	296,080	8,919,773
Missouri	606	650	1,024,270,938	772,908,272	32.5	27,754,341	176,311,888
Montana	22	25	5,989,477	2,136,935	180.3	0	388,760
Nebraska	191	186	89,652,824	114,450,978	-21.7	6,600,883	43,263,086
Nevada	34	37	56,482,393	15,358,310	267.8	114,138	3,094,593
New Hampshire	129	115	44,747,668	46,056,476	-2.8	165,807	4,323,515
New Jersey	971	927	2,772,535,437	2,998,824,221	-7.5	46,462,502	564,721,856
New Mexico	517	492	114,436,956	136,179,973	-16.0	169,191	16,865,799
New York	1,107	1,109	1,499,600,566	1,184,851,967	26.6	29,530,497	323,509,969
North Carolina	560	514	561,624,988	488,073,651	15.1	10,189,830	99,096,479
North Dakota	32	25	5,695,912	4,026,893	41.4	25,644	1,765,955
Ohio	949	905	1,444,654,028	1,379,976,956	4.7	41,755,440	296,875,002
Oklahoma	1,164	1,114	3,796,170,276	3,210,955,481	18.2	196,443,839	277,440,902
Oregon	269	278	305,650,457	182,773,188	67.2	1,489,430	31,743,803
Pennsylvania	870	830	1,557,664,753	1,664,992,631	-6.4	46,534,114	231,649,175
Rhode Island	61	68	100,450,537	181,070,087	-44.5	105,102	8,369,673
South Carolina	206	178	197,706,189	109,227,970	81.0	3,716,631	20,904,303
South Dakota	48	45	49,531,277	14,607,423	239.1	4,031,737	22,705,563
Tennessee	507	504	307,951,932	294,117,575	4.7	29,906,894	98,916,048
Utah	229	209	139,831,724	90,507,604	54.5	505,126	43,959,487
Vermont	22	21	8,539,990	7,224,301	18.2	10,994	2,286,421
Virginia	342	380	333,072,954	504,308,718	-34.0	15,724,114	203,128,577
Washington	387	397	834,220,708	2,003,088,003	-58.4	1,856,808	66,204,070
Washington, DC	109	119	246,827,128	324,418,594	-23.9	42,722,904	286,408,042
West Virginia	25	24	6,781,182	15,969,778	-57.5	0	3,580,172
Wisconsin	509	481	574,427,088	504,029,156	14.0	4,606,117	61,649,826
Wyoming	10	11	5,647,391	589,221	858.5	0	225,532
Canada	26	27	30,138,831	24,379,706	23.6	11	1,973,818
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 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Other	11,591	9,129	\$ 1,917,762,361	\$ 2,310,506,744	-17.0%	\$ 4,197,805	\$ 224,909,971
Out-of-State Total	35,643	32,435	\$ 35,288,057,280	\$ 35,415,459,971	-0.4%	\$ 939,490,189	\$ 6,975,305,824
Total	472,154	476,628	\$200,687,556,530	\$207,552,206,558	-3.3%	\$3,660,607,503	\$53,348,312,253

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

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Anderson	485	494	\$ 92,261,941	\$ 808,100,196	-88.6%	\$ 706,275	\$ 41,779,768
Andrews	141	168	19,289,652	20,738,829	-7.0	23,080	8,325,513
Angelina	751	800	176,404,704	190,778,905	-7.5	1,077,992	88,862,633
Aransas	297	302	52,711,002	54,679,803	-3.6	170,345	26,403,964
Archer	89	87	10,066,946	14,444,088	-30.3	42,964	3,772,736
Armstrong	16	18	1,445,712	1,428,199	1.2	0	528,499
Atascosa	339	323	74,721,615	68,004,846	9.9	165,539	28,631,082
Austin	307	351	45,688,976	59,455,561	-23.2	121,419	22,002,545
Bailey	80	84	11,397,415	14,089,599	-19.1	42,024	2,932,668
Bandera	183	188	22,121,979	25,190,131	-12.2	68,495	7,952,230
Bastrop	535	546	137,282,087	139,614,479	-1.7	964,773	48,579,987
Baylor	53	61	5,602,728	6,884,608	-18.6	1,789	1,774,772
Bee	237	250	38,824,986	41,194,334	-5.8	80,061	20,313,270
Bell	2,328	2,362	531,712,942	850,356,277	-37.5	1,838,095	271,056,288
Bexar	12,838	13,556	4,154,589,983	4,392,122,867	-5.4	43,887,796	1,911,092,024
Blanco	145	151	13,367,603	10,402,767	28.5	36,788	4,884,944
Borden	7	6	56,759	50,479	12.4	0	48,242
Bosque	184	185	17,793,589	16,163,863	10.1	4,916	8,160,364
Bowie	929	1,006	240,768,047	248,311,564	-3.0	1,310,161	114,943,729
Brazoria	2,141	2,272	513,699,598	510,059,384	0.7	3,791,834	241,709,611
Brazos	1,434	1,519	419,054,856	446,643,082	-6.2	1,886,887	224,053,936
Brewster	184	188	17,479,031	19,465,243	-10.2	30,617	9,815,608
Briscoe	19	24	722,758	1,115,799	-35.2	157	284,974
Brooks	93	101	12,953,996	13,153,122	-1.5	40,362	6,857,555
Brown	419	451	91,668,110	95,183,669	-3.7	632,014	40,048,139
Burleson	186	183	29,761,550	25,193,788	18.1	23,307	12,802,216
Burnet	476	463	119,829,802	108,905,950	10.0	563,690	52,069,260
Caldwell	284	291	47,956,835	52,565,020	-8.8	65,524	18,150,205
Calhoun	230	255	42,349,987	44,958,744	-5.8	242,787	17,349,210
Callahan	119	128	7,754,113	8,349,068	-7.1	5,671	4,436,410
Cameron	3,488	3,602	660,468,602	696,737,603	-5.2	3,526,287	346,154,818
Camp	141	138	24,252,572	21,065,273	15.1	9,381	8,697,921
Carson	49	52	3,350,223	5,729,522	-41.5	1,669	1,513,901
Cass	289	302	40,581,171	42,380,757	-4.2	132,986	18,514,751
Castro	75	84	8,600,261	10,603,198	-18.9	42,895	3,555,130
Chambers	265	268	39,532,338	41,432,961	-4.6	78,044	16,293,690
Cherokee	414	465	73,577,484	76,672,301	-4.0	196,208	30,426,586
Childress	85	88	12,912,807	17,934,662	-28.0	21,006	6,808,142
Clay	82	84	18,811,961	17,304,095	8.7	36,069	2,949,260
Cochran	26	33	5,398,557	4,726,245	14.2	3,069	891,143
Coke	47	53	5,582,816	7,138,941	-21.8	11,378	1,042,687
Coleman	127	116	13,883,584	13,008,342	6.7	42,300	5,377,184
Collin	4,852	4,706	2,008,994,562	2,029,126,162	-1.0	79,732,197	984,857,154
Collingsworth	26	32	2,156,006	2,569,377	-16.1	2,776	758,101
Colorado	295	307	56,006,352	49,171,725	13.9	58,067	16,826,454
Comal	1,007	1,050	205,228,149	731,921,552	-72.0	903,878	108,795,188
Comanche	160	175	25,706,560	26,889,625	-4.4	24,063	8,104,351
Concho	36	38	4,647,550	4,506,588	3.1	32,676	1,339,832
Cooke	484	496	108,195,555	108,308,796	-0.1	1,116,259	45,551,832
Coryell	381	383	86,322,760	86,347,631	-0.0	323,617	38,738,374
Cottle	17	20	3,364,296	3,264,567	3.1	3	570,247
Crane	38	46	3,158,690	5,356,599	-41.0	1,367	1,615,594

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	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Crockett	64	66	\$ 6,524,846	\$ 7,368,063	-11.4%	\$ 5,433	\$ 3,085,889
Crosby	59	70	10,206,877	13,490,401	-24.3	5,217	1,434,312
Culberson	54	54	13,330,720	15,076,550	-11.6	1,795	3,648,542
Dallam	102	107	22,121,552	27,746,254	-20.3	7,537	5,899,531
Dallas	23,646	24,851	8,843,524,007	9,435,993,128	-6.3	70,205,118	3,408,157,647
Dawson	135	146	20,005,631	20,746,448	-3.6	51,436	8,608,528
Deaf Smith	170	193	24,184,324	31,810,358	-24.0	42,060	7,920,298
Delta	50	42	2,794,375	2,700,335	3.5	1,268	1,080,627
Denton	3,871	3,714	1,150,274,746	1,146,755,931	0.3	6,003,149	525,159,213
De Witt	223	238	29,689,394	31,848,395	-6.8	92,662	12,443,828
Dickens	30	32	1,882,385	2,416,710	-22.1	1,081	921,838
Dimmit	94	94	12,936,611	14,557,395	-11.1	34,422	6,898,016
Donley	51	58	2,814,966	4,367,246	-35.5	4,514	1,591,320
Duval	115	120	7,755,598	8,748,722	-11.4	51,590	3,956,419
Eastland	208	244	43,297,648	36,078,016	20.0	62,800	12,164,335
Ector	1,664	1,682	338,355,890	379,041,659	-10.7	3,343,788	150,852,843
Edwards	18	21	2,225,046	2,215,180	0.4	1,092	749,005
Ellis	948	985	220,837,018	220,115,147	0.3	1,246,806	94,893,584
El Paso	5,620	6,014	1,379,334,726	1,438,811,252	-4.1	6,991,744	669,826,132
Erath	352	360	95,533,729	95,071,748	0.5	316,373	36,983,025
Falls	171	183	20,136,377	20,260,994	-0.6	28,361	7,177,985
Fannin	292	307	40,734,392	44,541,906	-8.5	113,994	17,151,161
Fayette	421	397	65,662,045	66,194,323	-0.8	66,890	22,166,821
Fisher	40	38	2,556,656	2,669,958	-4.2	7,893	986,110
Floyd	73	83	9,661,387	9,239,390	4.6	14,811	1,968,715
Foard	17	17	923,814	1,111,115	-16.9	271	212,904
Fort Bend	3,045	3,126	859,060,903	820,561,621	4.7	37,455,739	477,334,617
Franklin	110	123	14,795,653	15,603,498	-5.2	7,529	5,886,701
Freestone	181	208	68,665,331	45,164,380	52.0	50,704	8,652,298
Erio	121	143	18,008,866	18,514,245	-2.7	58,801	8,435,907
Gaines	137	154	22,492,819	25,253,968	-10.9	86,859	6,600,581
Galveston	2,565	2,645	520,806,185	560,402,995	-7.1	10,067,199	296,140,560
Garza	143	158	4,425,165	6,900,901	-35.9	5,056	3,200,987
Gillespie	416	441	64,275,069	61,623,611	4.3	696,917	32,351,835
Glasscock	5	5	459,655	412,789	11.4	125	170,821
Goliad	65	69	7,060,218	6,112,959	15.5	3,803	2,891,288
Gonzales	197	211	33,852,200	33,933,018	-0.2	69,959	12,622,203
Gray	266	285	54,627,354	75,276,584	-27.4	88,081	28,997,116
Grayson	1,399	1,443	301,768,739	316,725,786	-4.7	1,031,748	132,769,194
Gregg	1,820	1,874	495,789,750	523,106,137	-5.2	1,155,109	212,171,298
Grimes	227	239	80,282,954	113,547,576	-29.3	28,145	16,687,798
Guadalupe	677	725	136,458,923	147,591,613	-7.5	241,950	71,989,051
Hale	333	382	52,413,242	572,650,721	-90.8	335,185	27,088,661
Hall	47	50	3,233,253	3,712,170	-12.9	2,207	1,710,886
Hamilton	126	126	12,402,569	12,984,609	-4.5	11,175	4,878,545
Hansford	63	66	9,989,613	10,372,097	-3.7	14,860	2,334,410
Hardeman	45	58	3,132,840	5,150,238	-39.2	3,093	1,722,580
Hardin	389	427	107,335,022	93,008,516	15.4	323,696	33,798,059
Harris	37,635	38,982	10,836,333,931	11,523,553,778	-6.0	89,012,774	4,904,981,435
Harrison	527	529	116,031,389	117,482,143	-1.2	1,545,368	46,239,639
Hartley	15	11	786,989	3,980,662	-80.2	28	172,204
Haskell	90	87	13,291,542	12,840,622	3.5	19,049	2,366,506

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	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Hays	1,246	1,286	\$ 285,562,364	\$ 350,700,238	-18.6%	\$ 2,897,445	\$ 164,638,900
Hemphill	43	52	4,478,077	4,541,274	-1.4	2,402	2,820,303
Henderson	860	888	148,377,061	147,627,388	0.5	330,917	70,444,176
Hidalgo	4,657	4,833	1,231,833,852	1,210,139,544	1.8	4,973,944	578,801,780
Hill	455	460	73,718,472	89,193,306	-17.3	197,008	38,766,344
Hockley	234	236	35,614,938	55,602,119	-35.9	288,343	16,009,635
Hood	488	481	93,497,796	81,997,768	14.0	111,883	44,302,978
Hopkins	338	390	81,279,143	133,403,326	-39.1	174,547	32,657,985
Houston	189	194	34,081,256	32,244,512	5.7	86,762	13,331,632
Howard	323	333	69,655,062	69,224,796	0.6	284,998	28,685,273
Hudspeth	30	34	2,271,367	3,478,192	-34.7	7	750,863
Hunt	746	788	198,335,995	178,469,361	11.1	719,976	72,064,273
Hutchinson	212	234	30,007,743	39,430,191	-23.9	66,381	16,152,128
Irion	21	22	490,007	822,319	-40.4	0	255,742
Jack	90	95	7,811,072	8,104,173	-3.6	18,914	4,208,134
Jackson	141	140	23,324,234	28,452,574	-18.0	52,077	10,171,041
Jasper	390	419	73,424,129	77,243,256	-4.9	459,902	34,559,034
Jeff Davis	35	37	2,078,467	2,075,315	0.2	1,877	1,280,210
Jefferson	2,436	2,620	686,365,201	676,163,654	1.5	4,088,903	336,700,582
Jim Hogg	68	79	7,925,804	8,523,735	-7.0	78,078	3,659,491
Jim Wells	422	428	75,844,773	73,995,811	2.5	184,309	42,397,877
Johnson	985	992	208,526,598	201,919,567	3.3	1,259,150	101,916,732
Jones	130	132	45,128,137	46,760,572	-3.5	54,044	16,747,458
Karnes	124	135	18,370,395	18,003,556	2.0	41,663	7,863,974
Kaufman	865	909	226,911,605	218,357,681	3.9	641,183	74,863,192
Kendall	431	444	134,816,839	129,921,874	3.8	872,540	34,037,279
Kenedy	5	4	16,533	14,608	13.2	0	16,399
Kent	13	11	3,034,217	5,186,332	-41.5	498	175,300
Kerr	560	576	146,666,911	138,440,324	5.9	531,024	69,195,195
Kimble	75	76	12,046,443	14,043,101	-14.2	33,366	5,415,911
King	5	7	489,876	469,027	4.4	0	154,132
Kinney	35	33	2,204,564	2,004,236	10.0	7,351	967,707
Kleberg	314	334	70,383,136	63,418,490	11.0	139,835	31,278,124
Knox	49	47	2,914,957	3,468,175	-16.0	1,110	1,056,533
Lamar	577	592	141,726,414	155,725,815	-9.0	814,421	61,675,551
Lamb	126	148	9,627,249	14,331,357	-32.8	97,401	4,882,974
Lampasas	180	171	34,865,950	64,368,835	-45.8	23,424	10,234,555
La Salle	72	71	5,590,707	8,178,333	-31.6	8,745	2,250,854
Lavaca	241	244	36,638,477	39,395,785	-7.0	68,586	13,422,678
Lee	186	183	38,765,758	44,644,057	-13.2	84,193	13,523,807
Leon	217	211	23,726,259	27,077,817	-12.4	53,648	8,942,881
Liberty	562	605	156,411,640	156,676,660	-0.2	329,265	54,780,415
Limestone	271	268	48,300,882	50,119,347	-3.6	180,803	20,828,176
Lipscomb	36	30	1,737,987	1,868,734	-7.0	183	82,835
Live Oak	116	126	18,735,175	22,201,332	-15.6	36,278	6,009,086
Llano	238	250	28,718,724	25,590,434	12.2	36,966	10,696,858
Loving	*	*	*	*	*	*	*
Lubbock	2,738	2,961	703,720,801	815,344,746	-13.7	2,483,713	331,253,173
Lynn	38	45	2,053,517	3,173,436	-35.3	2,045	830,449
Madison	105	105	39,415,561	41,542,664	-5.1	113,793	7,585,009
Marion	171	168	14,063,146	14,297,528	-1.6	8,487	5,691,936
Martin	41	41	7,199,699	8,813,725	-18.3	3,799	1,330,590

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	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr				
Mason	73	73	\$ 4,262,442	\$ 4,392,918	-3.0%	\$ 13,430	\$ 2,155,545	
Matagorda	385	412	68,116,789	67,171,128	1.4	142,379	30,548,890	
Maverick	489	535	98,066,059	100,984,916	-2.9	714,578	46,295,722	
McCulloch	115	114	23,412,336	25,833,799	-9.4	132,691	8,178,898	
McLennan	2,782	2,614	584,105,312	606,304,128	-3.7	3,161,178	269,400,853	
McMullen	8	8	577,301	588,285	-1.9	0	240,891	
Medina	347	335	79,456,506	82,110,561	-3.2	135,809	20,112,367	
Menard	34	36	2,416,494	2,303,653	4.9	2,536	1,076,357	
Midland	1,571	1,680	352,107,750	418,256,533	-15.8	1,564,945	176,851,571	
Milam	255	247	38,842,941	39,924,575	-2.7	116,526	13,599,500	
Mills	68	76	14,399,145	10,676,463	34.9	4,704	2,290,848	
Mitchell	95	98	7,803,506	9,606,492	-18.8	46,166	4,539,812	
Montague	273	282	35,248,688	37,488,552	-6.0	55,345	13,327,202	
Montgomery	2,904	2,913	763,867,417	811,132,932	-5.8	5,573,656	423,903,134	
Moore	180	204	22,501,763	30,132,176	-25.3	183,181	14,139,345	
Morris	143	129	18,759,184	19,581,024	-4.2	12,328	5,901,256	
Motley	27	30	1,112,141	1,151,971	-3.5	9,267	496,832	
Nacogdoches	610	647	149,541,275	150,788,011	-0.8	553,762	63,555,918	
Navarro	451	493	86,003,346	91,240,313	-5.7	227,912	38,781,018	
Newton	90	96	14,409,875	21,667,496	-33.5	2,358	3,923,819	
Nolan	196	199	31,825,337	35,743,841	-11.0	83,358	14,890,512	
Nueces	3,540	3,672	795,762,011	824,409,132	-3.5	3,281,054	431,822,744	
Ochiltree	107	118	13,130,421	18,817,672	-30.2	21,300	6,912,509	
Oldham	23	23	2,209,516	2,154,043	2.6	20	873,151	
Orange	731	778	135,976,584	151,058,542	-10.0	1,299,486	72,679,725	
Palo Pinto	350	384	64,527,223	66,784,631	-3.4	176,901	29,492,939	
Panola	201	226	40,422,792	40,925,767	-1.2	65,027	13,348,107	
Parker	797	815	261,854,530	273,614,692	-4.3	375,394	78,312,589	
Parmer	66	80	4,961,178	14,175,490	-65.0	2,439	1,869,557	
Pecos	183	187	24,580,313	29,872,849	-17.7	214,927	12,337,558	
Polk	409	427	88,545,696	84,146,987	5.2	217,201	37,906,261	
Potter	1,600	1,689	462,258,839	530,250,377	-12.8	4,837,333	241,606,163	
Presidio	101	111	8,872,810	8,820,820	0.6	6,052	4,062,999	
Rains	101	110	14,067,725	13,264,615	6.1	4,427	8,657,408	
Randall	715	773	154,668,055	184,756,502	-16.3	160,228	46,748,314	
Reagan	43	42	5,300,728	5,382,994	-1.5	1,607	2,816,478	
Real	56	61	2,772,070	2,966,700	-6.6	29,470	1,319,089	
Red River	148	142	13,349,752	13,643,880	-2.2	133,720	6,180,259	
Reeves	140	149	15,388,379	20,453,810	-24.8	78,428	7,380,861	
Refugio	102	104	17,548,502	17,283,971	1.5	6,087	5,479,481	
Roberts	7	9	380,941	446,510	-14.7	148	138,975	
Robertson	165	165	16,288,795	17,689,748	-7.9	225,539	6,173,006	
Rockwall	506	521	151,107,141	155,494,466	-2.8	277,640	68,948,647	
Runnels	141	157	11,850,674	17,714,381	-33.1	39,521	6,015,251	
Rusk	391	409	69,521,076	69,682,170	-0.2	279,107	24,973,258	
Sabine	116	117	11,239,237	11,473,339	-2.0	61,954	5,054,627	
San Augustine	73	85	10,433,739	8,611,521	21.2	4,719	3,610,622	
San Jacinto	152	162	14,895,261	15,399,625	-3.3	41,039	6,516,473	
San Patricio	548	559	121,255,192	122,920,799	-1.4	176,115	47,995,364	
San Saba	69	71	6,527,660	6,620,904	-1.4	3,263	2,910,950	
Schleicher	32	34	2,283,852	2,483,632	-8.0	3,187	933,431	
Scurry	184	186	25,556,621	32,100,518	-20.4	53,064	12,121,025	

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	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr	2001 3rd Qtr	Change	Purchases	State Sales & Use Tax
Shackelford	42	51	\$ 2,761,792	\$ 2,744,601		0.6%	\$ 1,404	\$ 1,566,708
Shelby	245	271	45,438,721	46,773,245		-2.9	104,180	16,368,953
Sherman	23	23	3,829,135	3,369,536		13.6	10,396	837,827
Smith	2,382	2,381	573,437,436	583,365,544		-1.7	1,751,325	266,406,031
Somervell	106	117	11,830,516	11,504,553		2.8	5,078	5,414,797
Starr	420	431	74,036,497	71,113,491		4.1	237,941	32,648,119
Stephens	129	133	16,091,620	16,909,882		-4.8	39,949	7,815,984
Sterling	20	25	1,041,657	1,374,982		-24.2	9,502	658,987
Stonewall	28	29	1,959,663	2,246,183		-12.8	17,116	620,199
Sutton	67	66	7,528,733	8,034,156		-6.3	116,074	3,766,599
Swisher	61	72	6,584,154	7,963,295		-17.3	4,563	2,325,665
Tarrant	14,107	14,640	4,906,964,544	5,237,437,610		-6.3	37,032,190	2,224,795,917
Taylor	1,350	1,431	369,099,239	395,597,776		-6.7	1,367,578	167,697,132
Terrell	17	21	501,352	535,344		-6.3	170	358,312
Terry	116	132	20,430,308	24,593,157		-16.9	124,812	6,484,726
Throckmorton	21	24	1,056,049	1,117,878		-5.5	50	520,025
Titus	324	325	91,140,903	88,345,966		3.2	202,184	37,431,923
Tom Green	1,271	1,297	293,269,403	283,034,078		3.6	1,057,144	134,495,601
Travis	9,503	9,688	2,962,406,571	3,294,619,366		-10.1	61,165,094	1,479,912,780
Trinity	152	160	16,072,696	16,019,390		0.3	22,647	8,704,570
Tyler	171	171	22,850,465	21,696,813		5.3	31,718	11,240,511
Upshur	318	326	52,668,431	47,906,929		9.9	178,043	18,862,694
Upton	49	53	2,922,466	3,129,228		-6.6	3,903	1,430,095
Uvalde	293	305	58,872,649	64,598,318		-8.9	145,590	26,851,240
Val Verde	440	456	102,268,837	94,138,343		8.6	451,679	45,067,884
Van Zandt	741	763	68,348,656	71,999,521		-5.1	432,629	31,312,422
Victoria	887	939	242,482,940	262,987,028		-7.8	1,007,915	124,557,005
Walker	462	500	119,991,930	120,695,069		-0.6	284,601	51,452,551
Waller	301	302	131,370,466	109,000,071		20.5	102,047	20,325,845
Ward	117	130	14,454,797	14,989,090		-3.6	7,057	5,625,990
Washington	404	450	81,266,786	77,722,777		4.6	120,595	38,174,469
Webb	2,147	2,303	532,427,873	548,863,645		-3.0	2,130,137	246,812,135
Wharton	497	511	91,882,965	89,682,711		2.5	651,234	38,634,052
Wheeler	77	82	7,946,793	8,952,342		-11.2	1,464	2,468,713
Wichita	1,280	1,400	279,635,293	338,252,938		-17.3	1,477,371	161,565,358
Wilbarger	159	172	23,186,687	27,253,931		-14.9	140,176	11,736,671
Willacy	129	153	13,779,177	16,687,908		-17.4	44,330	7,451,155
Williamson	2,293	2,210	818,364,313	753,710,136		8.6	3,126,140	410,298,637
Wilson	234	236	28,650,550	26,542,883		7.9	54,167	12,276,684
Winkler	90	102	6,855,860	9,203,567		-25.5	93,822	4,115,483
Wise	409	414	100,505,402	102,023,023		-1.5	715,736	45,701,621
Wood	532	528	83,901,726	70,617,279		18.8	340,818	30,851,760
Yoakum	88	96	9,853,673	10,219,948		-3.6	20,833	2,609,424
Young	284	293	34,034,866	41,012,503		-17.0	134,320	16,311,733
Zapata	132	136	13,513,853	13,984,642		-3.4	44,635	5,196,493
Zavala	92	96	7,122,324	6,995,037		1.8	14,671	2,905,559
In-State Total	215,879	224,034	\$ 59,232,958,921	\$ 64,482,108,798		-8.1%	\$ 537,925,714	\$26,770,374,996

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Alabama	97	89	\$ 18,004,194	\$ 12,181,183	47.8%	\$ 175,277	\$ 5,615,419
Alaska	*	*	*	*	*	*	*
Arizona	89	83	21,074,318	22,774,973	-7.5	52,653	7,718,566
Arkansas	144	146	40,536,239	44,735,411	-9.4	389,900	16,057,570
California	802	877	1,236,839,911	1,157,087,227	6.9	3,890,115	155,614,642
Colorado	194	191	227,348,163	111,575,256	103.8	3,305,892	60,778,599
Connecticut	100	95	98,015,461	62,877,336	55.9	412,163	12,653,531
Delaware	6	10	117,086,611	95,320,740	22.8	522,957	544,583
Florida	297	300	168,630,191	154,767,024	9.0	1,254,960	65,109,015
Georgia	417	302	195,682,862	263,708,070	-25.8	2,194,814	96,030,885
Hawaii	5	*	42,436	*	*	0	42,436
Idaho	20	19	60,832,437	38,910,404	56.3	2,566	7,474,565
Illinois	334	332	213,038,591	186,406,043	14.3	1,377,682	70,764,973
Indiana	78	85	81,638,521	69,924,284	16.8	461,591	25,265,883
Iowa	32	40	9,999,015	8,453,590	18.3	915,501	6,324,428
Kansas	118	118	296,736,608	265,322,619	11.8	72,490	283,045,940
Kentucky	79	72	33,104,722	49,096,546	-32.6	249,697	14,671,887
Louisiana	391	387	67,114,189	62,587,662	7.2	203,211	10,535,666
Maine	11	10	18,741,516	7,277,350	157.5	0	2,041,779
Maryland	53	57	15,834,571	31,943,104	-50.4	2,646	6,917,225
Massachusetts	207	211	297,128,463	294,695,716	0.8	533,259	74,052,781
Michigan	94	93	41,733,518	33,999,326	22.7	44,217	21,144,953
Minnesota	161	162	95,014,046	84,170,547	12.9	59,702	42,456,554
Mississippi	38	28	5,011,155	3,424,899	46.3	83,903	4,050,986
Missouri	135	145	33,789,589	43,841,468	-22.9	56,802	9,000,782
Montana	8	11	456,669	862,590	-47.1	0	375,096
Nebraska	46	43	8,365,274	5,958,379	40.4	109,274	6,255,995
Nevada	12	15	1,373,123	2,597,727	-47.1	32	1,143,294
New Hampshire	49	45	6,976,575	6,833,320	2.1	73,301	1,528,064
New Jersey	263	262	520,547,700	432,055,121	20.5	4,131,801	54,622,633
New Mexico	168	155	13,763,056	12,087,732	13.9	3,945	4,450,639
New York	301	312	280,191,471	321,711,729	-12.9	631,311	115,318,612
North Carolina	166	147	150,663,271	134,651,461	11.9	1,485,134	19,532,915
North Dakota	9	10	1,460,624	1,021,391	43.0	0	697,555
Ohio	246	227	202,216,852	260,757,678	-22.5	1,879,498	54,988,937
Oklahoma	406	402	1,270,117,948	793,228,593	60.1	26,203,255	52,627,178
Oregon	64	73	20,314,107	18,651,184	8.9	221,190	10,859,744
Pennsylvania	184	168	193,971,110	215,469,281	-10.0	579,695	89,047,088
Rhode Island	11	13	690,522	1,105,758	-37.6	0	163,010
South Carolina	46	39	6,230,162	13,549,773	-54.0	347,538	2,821,602
South Dakota	13	15	37,853,451	8,392,604	351.0	19,522	16,014,259
Tennessee	156	154	87,015,259	106,767,510	-18.5	364,555	11,307,520
Utah	92	95	60,289,978	34,373,655	75.4	31,287	28,615,563
Vermont	5	4	5,315,303	3,370,600	57.7	10,994	1,686,351
Virginia	83	97	48,833,100	32,703,814	49.3	145,259	21,113,816
Washington	113	105	55,168,865	49,177,728	12.2	132,427	20,854,534
Washington, DC	22	26	8,060,687	7,762,414	3.8	0	8,060,320
West Virginia	5	6	2,338,474	1,952,461	19.8	0	1,350,179
Wisconsin	97	97	134,417,630	113,721,397	18.2	939,806	17,751,825
Wyoming	5	5	5,080,400	559,847	807.5	0	206,771
Canada	5	7	1,668,710	524,708	218.0	0	1,066,112
Mexico	*	*	*	*	*	*	*

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

March 17, 2003

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State or Country	Reporting Outlets		Gross Sales	Gross Sales	Percent	Use Tax	Amount Subject to
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr	Change	Purchases	State Sales & Use Tax
Other	69 -----	88 -----	\$ 275,830,892 -----	\$ 259,893,280 -----	6.1%	\$ 119,740 -----	\$ 11,308,792 -----
Out-of-State Total	6,547 =====	6,476 =====	\$ 6,792,188,540 =====	\$ 5,944,929,811 =====	14.3%	\$ 53,691,562 =====	\$ 1,551,682,052 =====
 Total	 222,426	 230,510	 \$ 66,025,147,461	 \$ 70,427,038,609	 -6.3%	 \$ 591,617,276	 \$28,322,057,048

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

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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	11,703	12,058	\$ 993,868,199	\$ 932,382,257	6.6%	\$ 7,267,329	\$ 333,904,728
Mining	2,418	2,382	4,306,746,384	4,571,454,164	-5.8	337,816,211	524,277,501
Construction	27,778	28,763	10,170,963,013	11,565,540,908	-12.1	329,158,779	1,708,087,487
Manufacturing	24,546	25,339	30,285,545,423	32,857,852,276	-7.8	975,479,012	3,461,390,957
Transportation/Utilities	8,806	9,083	14,829,726,954	19,884,779,713	-25.4	334,667,722	5,989,237,107
Wholesale Trade							
Durable Goods	20,440	21,228	21,726,014,658	21,951,999,343	-1.0	146,615,388	3,040,493,486
Nondurable Goods	8,327	8,500	25,122,210,883	24,114,526,650	4.2	381,468,440	1,658,313,071
Total Wholesale Trade	28,767	29,728	46,848,225,541	46,066,525,993	1.7	528,083,828	4,698,806,557
Retail Trade							
Building Materials	8,791	8,997	3,986,132,906	4,393,183,910	-9.3	31,465,699	2,509,528,669
General Merchandise	6,386	6,236	7,678,723,426	9,433,208,494	-18.6	76,374,749	5,656,825,567
Food Stores	22,407	24,146	10,293,083,113	10,703,524,764	-3.8	36,604,705	3,069,204,030
Automotive	15,264	15,943	15,103,859,483	15,562,137,658	-2.9	58,210,309	1,772,119,828
Clothing	15,539	16,279	2,259,777,733	2,677,541,964	-15.6	19,934,765	1,826,675,812
Home Furnishings	21,020	22,964	6,777,277,706	6,690,411,936	1.3	97,212,844	2,965,869,078
Restaurants	48,570	49,675	5,996,236,204	6,518,785,528	-8.0	69,300,478	5,129,492,584
Drug Stores	2,823	2,990	2,481,128,924	2,237,410,051	10.9	10,888,709	359,808,730
Liquor Stores	2,710	2,860	420,647,620	498,762,198	-15.7	1,054,529	332,757,840
Miscellaneous Retail	78,916	80,420	11,028,280,346	11,712,072,106	-5.8	190,570,489	4,699,774,910
Total Retail Trade	222,426	230,510	66,025,147,461	70,427,038,609	-6.3	591,617,276	28,322,057,048
Financial Services	5,223	4,924	701,295,056	682,675,591	2.7	48,503,035	300,601,166
Services	117,781	121,679	19,395,743,083	19,832,214,791	-2.2	272,542,058	6,799,622,756
Public Administration	550	509	303,855,987	307,967,059	-1.3	505,217	142,452,270
Nonclassifiable	155	164	28,005,637	32,814,514	-14.7	1,203,337	8,064,354
Other	22,001	11,489	6,798,433,792	390,960,683	1638.9	233,763,699	1,059,810,322
Total	472,154	476,628	\$200,687,556,530	\$207,552,206,558	-3.3%	\$3,660,607,503	\$53,348,312,253

*** - 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

March 17, 2003

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Abilene	2,822	2,924	\$ 822,701,788	\$ 852,974,808	-3.5%	\$ 5,699,048	\$ 251,854,207
Amarillo	4,704	4,895	1,533,840,925	1,595,201,362	-3.8	11,356,783	489,438,407
Austin-San Marcos	29,617	29,444	10,271,009,013	10,685,593,043	-3.9	144,535,262	3,576,822,058
Beaumont-Port Arthur-Orange	7,318	7,647	3,609,536,066	3,519,498,145	2.6	23,579,259	668,174,003
Brazoria PMSA	4,331	4,506	1,358,432,805	1,200,352,250	13.2	18,943,684	336,863,198
Brownsville-Harlngn-San Benito	5,874	6,024	1,103,769,074	1,160,557,798	-4.9	9,230,833	475,235,114
Bryan-College Station	2,739	2,850	779,111,492	826,590,762	-5.7	6,123,449	313,905,484
Corpus Christi	8,332	8,536	2,762,282,312	3,601,905,230	-23.3	28,830,775	744,462,727
Dallas PMSA	78,984	79,388	44,932,385,548	41,507,217,037	8.3	708,621,957	11,269,359,926
El Paso	10,223	10,834	3,539,785,889	3,429,559,542	3.2	36,753,473	979,728,113
Fort Worth-Arlington PMSA	34,849	35,375	12,489,280,899	14,031,306,307	-11.0	205,378,364	3,974,241,259
Galveston-Texas City PMSA	4,731	4,881	1,881,944,942	2,774,272,540	-32.2	15,028,627	397,145,398
Houston PMSA	93,054	94,373	40,076,031,354	42,976,462,974	-6.7	1,122,080,479	11,053,408,908
Killeen-Temple	5,003	4,964	1,999,004,536	2,235,813,837	-10.6	6,853,116	447,084,490
Laredo	3,329	3,528	727,081,356	793,611,358	-8.4	3,969,528	307,623,909
Longview-Marshall	5,187	5,283	1,745,293,121	1,739,204,084	0.4	10,194,959	446,260,068
Lubbock	5,567	5,865	1,578,215,459	1,787,750,607	-11.7	8,949,401	518,701,100
McAllen-Edinburg-Mission	7,775	7,964	1,945,593,031	1,945,171,425	0.0	9,748,409	769,687,455
Odessa-Midland	7,388	7,396	1,516,243,404	1,722,434,670	-12.0	24,893,694	568,418,434
San Angelo	2,533	2,527	623,848,738	637,875,186	-2.2	5,309,261	191,116,213
San Antonio	29,913	30,863	11,929,672,023	12,773,278,238	-6.6	159,149,466	3,483,488,883
Sherman-Denison	2,717	2,759	556,448,496	595,124,976	-6.5	5,950,957	186,536,914
Texarkana	1,815	1,882	758,719,113	685,271,862	10.7	2,806,477	158,678,040
Tyler	4,487	4,535	1,092,409,590	1,135,262,611	-3.8	9,647,310	388,122,225
Victoria	1,803	1,878	524,961,428	550,786,738	-4.7	2,932,393	189,742,962
Waco	5,065	4,839	1,883,531,126	1,916,527,928	-1.7	8,613,925	422,544,966
Wichita Falls	2,707	2,918	580,459,536	718,722,958	-19.2	4,066,962	234,813,714
MSA Total	372,867	378,878	152,621,593,064	157,398,328,276	-3.0	2,599,247,851	42,843,458,175
Texas Non-MSA Areas	63,644	65,315	12,777,906,186	14,738,418,311	-13.3	121,869,463	3,529,548,254
Texas Total	436,511	444,193	165,399,499,250	172,136,746,587	-3.9	2,721,117,314	46,373,006,429
Out-of-State Taxpayers	35,643	32,435	35,288,057,280	35,415,459,971	-0.4	939,490,189	6,975,305,824
Total	472,154	476,628	\$200,687,556,530	\$207,552,206,558	-3.3%	\$3,660,607,503	\$53,348,312,253

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

March 17, 2003

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Abilene	1,350	1,431	\$ 369,099,239	\$ 395,597,776	-6.7%	\$ 1,367,578	\$ 167,697,132
Amarillo	2,315	2,462	616,926,894	715,006,879	-13.7	4,997,561	288,354,477
Austin-San Marcos	13,861	14,021	4,251,572,170	4,591,209,239	-7.4	68,218,976	2,121,580,509
Beaumont-Port Arthur-Orange	3,556	3,825	929,676,807	920,230,712	1.0	5,712,085	443,178,366
Brazoria PMSA	2,141	2,272	513,699,598	510,059,384	0.7	3,791,834	241,709,611
Brownsville-Harlingen-San Benito	3,488	3,602	660,468,602	696,737,603	-5.2	3,526,287	346,154,818
Bryan-College Station	1,434	1,519	419,054,856	446,643,082	-6.2	1,886,887	224,053,936
Corpus Christi	4,088	4,231	917,017,203	947,329,931	-3.2	3,457,169	479,818,108
Dallas PMSA	36,294	37,362	12,948,362,135	13,531,939,264	-4.3	159,156,986	5,299,387,886
El Paso	5,620	6,014	1,379,334,726	1,438,811,252	-4.1	6,991,744	669,826,132
Fort Worth-Arlington PMSA	16,377	16,928	5,470,843,468	5,794,969,637	-5.6	38,778,617	2,449,328,216
Galveston-Texas City PMSA	2,565	2,645	520,806,185	560,402,995	-7.1	10,067,199	296,140,560
Houston PMSA	44,712	46,196	12,786,576,695	13,462,358,023	-5.0	132,551,525	5,897,619,136
Killeen-Temple	2,709	2,745	618,035,702	936,703,908	-34.0	2,161,712	309,794,662
Laredo	2,147	2,303	532,427,873	548,863,645	-3.0	2,130,137	246,812,135
Longview-Marshall	2,665	2,729	664,489,570	688,495,209	-3.5	2,878,520	277,273,631
Lubbock	2,738	2,961	703,720,801	815,344,746	-13.7	2,483,713	331,253,173
McAllen-Edinburg-Mission	4,657	4,833	1,231,833,852	1,210,139,544	1.8	4,973,944	578,801,780
Odessa-Midland	3,235	3,362	690,463,640	797,298,192	-13.4	4,908,733	327,704,414
San Angelo	1,271	1,297	293,269,403	283,034,078	3.6	1,057,144	134,495,601
San Antonio	14,756	15,567	4,524,927,605	5,298,178,915	-14.6	45,087,791	2,104,152,947
Sherman-Denison	1,399	1,443	301,768,739	316,725,786	-4.7	1,031,748	132,769,194
Texarkana	929	1,006	240,768,047	248,311,564	-3.0	1,310,161	114,943,729
Tyler	2,382	2,381	573,437,436	583,365,544	-1.7	1,751,325	266,406,031
Victoria	887	939	242,482,940	262,987,028	-7.8	1,007,915	124,557,005
Waco	2,782	2,614	584,105,312	606,304,128	-3.7	3,161,178	269,400,853
Wichita Falls	1,369	1,487	289,702,239	352,697,026	-17.9	1,520,335	165,338,094
MSA Total	181,727	188,175	53,274,871,737	56,959,745,090	-6.5	515,968,804	24,308,552,136
Texas Non-MSA Areas	34,152	35,859	5,958,087,184	7,522,363,708	-20.8	21,956,910	2,461,822,860
Texas Total	215,879	224,034	59,232,958,921	64,482,108,798	-8.1	537,925,714	26,770,374,996
Out-of-State Taxpayers	6,547	6,476	6,792,188,540	5,944,929,811	14.3	53,691,562	1,551,682,052
Total	222,426	230,510	\$ 66,025,147,461	\$ 70,427,038,609	-6.3%	\$ 591,617,276	\$28,322,057,048

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

March 17, 2003

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Industry	Reporting	Outlets	Gross Sales		Percent	Use Tax	Amount Subject
	2002	2001	2002	2001			
	3rd Qtr	3rd Qtr	2002	2001	Change	Purchases	to State Sales & Use Tax
Agriculture/Forestry	74	73	\$ 2,324,605	\$ 2,458,262	-5.4%	\$ 1,654	\$ 1,307,756
Mining	43	42	6,955,091	8,450,607	-17.7	1,191,971	2,447,443
Construction	221	223	56,330,057	41,588,448	35.4	318,618	6,500,713
Manufacturing	88	103	72,460,077	63,679,555	13.8	993,391	5,496,734
Transportation/Utilities	49	57	22,254,133	48,095,290	-53.7	288,827	16,411,216
Wholesale Trade							
Durable Goods	144	146	32,967,485	42,562,866	-22.5	41,787	11,838,846
Nondurable Goods	46	45	42,926,983	41,221,730	4.1	321,670	10,918,632
Total Wholesale Trade	190	191	75,894,468	83,784,596	-9.4	363,457	22,757,478
Retail Trade							
Building Materials	43	48	31,439,619	29,349,580	7.1	117,510	22,540,217
General Merchandise	28	26	57,158,663	52,501,000	8.9	409,284	41,240,879
Food Stores	121	169	47,655,743	76,638,955	-37.8	85,055	14,969,154
Automotive	100	97	115,464,318	112,197,802	2.9	138,629	11,525,967
Clothing	91	83	8,748,106	11,674,106	-25.1	62,268	7,139,448
Home Furnishings	119	148	18,397,025	22,155,366	-17.0	72,447	13,472,076
Restaurants	314	330	36,801,570	38,747,328	-5.0	187,661	32,172,045
Drug Stores	21	21	12,695,532	11,390,346	11.5	22,155	1,658,009
Liquor Stores	19	22	3,150,882	3,042,284	3.6	1,479	3,020,776
Miscellaneous Retail	494	487	37,587,781	37,901,009	-0.8	271,090	19,958,561
Total Retail Trade	1,350	1,431	369,099,239	395,597,776	-6.7	1,367,578	167,697,132
Financial Services	31	32	1,859,180	2,166,083	-14.2	77,797	652,079
Services	711	750	213,093,589	205,068,973	3.9	1,058,208	26,574,286
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	59	16	104,814	0	*	25,506	67,677
Total	2,822	2,924	\$ 822,701,788	\$ 852,974,808	-3.5%	\$ 5,699,048	\$ 251,854,207
	=====	=====	=====	=====	=====	=====	=====

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

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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	149	164	\$ 6,265,399	\$ 6,075,846	3.1%	\$ 64,171	\$ 2,831,766
Mining	8	7	1,069,059	861,014	24.2	16	187,136
Construction	390	393	133,141,514	134,062,625	-0.7	1,817,988	19,466,008
Manufacturing	177	188	124,009,243	165,415,117	-25.0	645,715	15,210,128
Transportation/Utilities	82	78	251,704,799	241,798,971	4.1	763,576	64,436,720
Wholesale Trade							
Durable Goods	183	193	93,443,300	108,253,167	-13.7	96,328	24,957,141
Nondurable Goods	89	87	166,377,755	81,340,536	104.5	1,079,093	18,499,718
Total Wholesale Trade	272	280	259,821,055	189,593,703	37.0	1,175,421	43,456,859
Retail Trade							
Building Materials	113	120	35,165,014	45,518,819	-22.7	329,328	25,790,310
General Merchandise	48	48	99,745,578	97,046,223	2.8	425,133	72,032,003
Food Stores	201	241	58,658,662	99,759,249	-41.2	187,144	21,934,247
Automotive	160	171	211,314,421	242,576,601	-12.9	141,830	20,737,466
Clothing	184	181	25,002,513	29,008,363	-13.8	188,641	21,251,502
Home Furnishings	208	233	39,256,336	44,660,367	-12.1	3,066,043	32,336,735
Restaurants	535	574	57,297,133	67,960,982	-15.7	184,830	53,377,043
Drug Stores	32	34	21,072,231	17,308,787	21.7	136,734	3,367,855
Liquor Stores	33	42	5,518,538	5,725,772	-3.6	78	4,671,335
Miscellaneous Retail	801	818	63,896,468	65,441,716	-2.4	337,800	32,855,981
Total Retail Trade	2,315	2,462	616,926,894	715,006,879	-13.7	4,997,561	288,354,477
Financial Services	62	67	8,218,896	8,705,062	-5.6	156,400	1,668,647
Services	1,188	1,246	131,325,814	131,357,255	-0.0	1,735,341	52,565,614
Public Administration	4	*	1,022,192	*	*	0	1,022,192
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	4,704	4,895	\$ 1,533,840,925	\$ 1,595,201,362	-3.8%	\$ 11,356,783	\$ 489,438,407
	=====	=====	=====	=====	=====	=====	=====

* - 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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	968	957	\$ 65,101,569	\$ 71,044,557	-8.4%	\$ 645,291	\$ 30,810,379
Mining	21	21	15,303,977	22,535,159	-32.1	4,174	3,420,021
Construction	1,984	2,037	903,903,537	868,402,435	4.1	11,815,508	112,705,885
Manufacturing	1,135	1,209	1,267,085,443	1,472,148,480	-13.9	26,596,891	117,665,289
Transportation/Utilities	499	540	700,498,782	553,739,732	26.5	11,747,914	367,452,938
Wholesale Trade							
Durable Goods	932	988	1,136,473,444	1,175,244,841	-3.3	5,300,787	304,385,085
Nondurable Goods	367	369	533,787,813	450,803,547	18.4	1,294,780	75,578,462
Total Wholesale Trade	1,299	1,357	1,670,261,257	1,626,048,388	2.7	6,595,567	379,963,547
Retail Trade							
Building Materials	441	454	227,015,604	265,225,041	-14.4	1,422,616	167,382,821
General Merchandise	363	359	425,938,292	390,357,578	9.1	3,086,597	332,554,005
Food Stores	1,188	1,213	813,418,968	802,555,077	1.4	2,976,325	270,975,762
Automotive	779	816	877,328,484	994,397,492	-11.8	528,968	106,003,891
Clothing	926	963	168,465,013	212,788,920	-20.8	748,186	145,885,684
Home Furnishings	1,605	1,755	451,339,622	458,392,058	-1.5	18,958,870	324,984,602
Restaurants	3,300	3,241	496,072,200	526,075,230	-5.7	4,719,986	410,453,005
Drug Stores	136	145	109,247,399	103,394,351	5.7	553,896	22,511,135
Liquor Stores	166	153	34,332,534	32,540,516	5.5	64,161	23,967,403
Miscellaneous Retail	4,957	4,922	648,414,054	805,482,976	-19.5	35,159,371	316,862,201
Total Retail Trade	13,861	14,021	4,251,572,170	4,591,209,239	-7.4	68,218,976	2,121,580,509
Financial Services	319	300	37,851,404	38,258,328	-1.1	1,306,489	9,083,840
Services	8,586	8,790	1,333,179,060	1,422,798,027	-6.3	17,368,635	422,820,371
Public Administration	56	58	17,066,981	18,466,533	-7.6	10,731	5,685,741
Nonclassifiable	8	8	485,149	796,103	-39.1	15,508	331,806
Other	881	146	8,699,684	146,062	5856.2	209,578	5,301,732
Total	29,617	29,444	\$10,271,009,013	\$10,685,593,043	-3.9%	\$ 144,535,262	\$ 3,576,822,058
	=====	=====	=====	=====	=====	=====	=====

* - 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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	227	240	\$ 6,224,023	\$ 5,904,017	5.4%	\$ 7,353	\$ 2,975,260
Mining	30	34	7,295,555	13,346,673	-45.3	1,297,161	5,021,706
Construction	536	575	215,432,086	257,551,721	-16.4	5,121,439	22,178,324
Manufacturing	411	435	1,748,585,795	1,529,882,816	14.3	8,470,772	24,406,610
Transportation/Utilities	150	150	341,694,271	387,455,803	-11.8	660,339	62,451,219
Wholesale Trade							
Durable Goods	324	363	114,253,190	130,313,863	-12.3	397,604	27,817,892
Nondurable Goods	107	115	63,570,036	84,980,784	-25.2	124,781	12,905,597
Total Wholesale Trade	431	478	177,823,226	215,294,647	-17.4	522,385	40,723,489
Retail Trade							
Building Materials	188	199	99,851,994	70,318,370	42.0	236,376	49,534,155
General Merchandise	103	106	157,025,399	153,394,817	2.4	1,653,937	115,765,763
Food Stores	461	511	161,767,988	168,045,033	-3.7	110,313	50,069,132
Automotive	253	258	201,803,244	199,798,426	1.0	203,256	28,465,898
Clothing	233	263	26,292,005	30,152,573	-12.8	341,819	22,339,089
Home Furnishings	292	343	48,360,724	58,395,752	-17.2	252,706	38,132,181
Restaurants	824	848	88,235,856	92,906,974	-5.0	2,018,697	80,689,532
Drug Stores	64	71	50,444,489	48,488,854	4.0	104,881	6,874,255
Liquor Stores	53	52	8,802,827	8,810,694	-0.1	398	7,768,101
Miscellaneous Retail	1,085	1,174	87,092,281	89,919,219	-3.1	789,702	43,540,260
Total Retail Trade	3,556	3,825	929,676,807	920,230,712	1.0	5,712,085	443,178,366
Financial Services	71	69	2,438,451	2,683,034	-9.1	33,345	1,149,805
Services	1,724	1,796	178,852,377	185,939,181	-3.8	1,097,989	64,004,912
Public Administration	8	6	1,243,488	1,205,707	3.1	1,500	1,233,924
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	7,318	7,647	\$ 3,609,536,066	\$ 3,519,498,145	2.6%	\$ 23,579,259	\$ 668,174,003

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

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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	154	156	\$ 5,426,512	\$ 4,698,874	15.5%	\$ 19,855	\$ 1,986,324
Mining	23	22	5,854,040	11,299,100	-48.2	999,157	1,626,636
Construction	301	329	148,536,041	162,177,864	-8.4	1,219,215	12,323,758
Manufacturing	217	220	399,225,781	196,580,577	103.1	11,874,669	20,403,200
Transportation/Utilities	71	68	63,716,446	83,646,090	-23.8	165,497	5,450,322
Wholesale Trade							
Durable Goods	154	174	63,015,754	73,649,880	-14.4	13,275	9,414,322
Nondurable Goods	56	60	44,598,448	41,292,235	8.0	21,700	3,135,501
Total Wholesale Trade	210	234	107,614,202	114,942,115	-6.4	34,975	12,549,823
Retail Trade							
Building Materials	104	108	41,310,970	44,798,052	-7.8	189,124	30,960,115
General Merchandise	112	114	110,116,380	104,025,137	5.9	2,186,626	79,150,535
Food Stores	258	267	126,113,086	122,720,107	2.8	480,952	37,812,573
Automotive	155	158	109,287,929	109,083,245	0.2	36,969	17,128,132
Clothing	136	134	7,738,292	8,396,341	-7.8	337,753	7,542,247
Home Furnishings	191	204	15,593,250	16,138,315	-3.4	48,870	7,221,685
Restaurants	438	468	43,297,746	44,947,665	-3.7	150,935	39,255,854
Drug Stores	24	25	18,712,973	18,119,161	3.3	110,323	3,813,482
Liquor Stores	18	16	2,105,156	2,196,807	-4.2	186	1,935,221
Miscellaneous Retail	705	778	39,423,816	39,634,554	-0.5	250,096	16,889,767
Total Retail Trade	2,141	2,272	513,699,598	510,059,384	0.7	3,791,834	241,709,611
Financial Services	36	42	1,377,161	1,627,446	-15.4	55,631	661,492
Services	1,071	1,114	111,236,071	113,476,084	-2.0	749,215	38,977,292
Public Administration	11	10	1,126,718	1,111,443	1.4	2,918	950,286
Nonclassifiable	6	6	611,305	733,273	-16.6	30,225	219,747
Other	90	33	8,930	0	*	493	4,707
Total	4,331	4,506	\$ 1,358,432,805	\$ 1,200,352,250	13.2%	\$ 18,943,684	\$ 336,863,198

* - 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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	113	111	\$ 5,742,206	\$ 5,945,657	-3.4%	\$ 3,604	\$ 827,771
Mining	*	*	*	*	*	*	*
Construction	212	216	44,261,247	40,200,449	10.1	1,214,563	7,581,901
Manufacturing	213	211	107,664,277	132,005,631	-18.4	543,231	12,130,895
Transportation/Utilities	94	97	44,798,993	59,586,957	-24.8	638,285	25,165,889
Wholesale Trade							
Durable Goods	255	262	74,743,605	69,208,505	8.0	467,570	18,130,561
Nondurable Goods	79	78	72,701,279	65,066,887	11.7	170,420	14,901,185
Total Wholesale Trade	334	340	147,444,884	134,275,392	9.8	637,990	33,031,746
Retail Trade							
Building Materials	150	139	38,543,844	44,360,207	-13.1	44,312	29,919,753
General Merchandise	124	125	124,986,179	116,669,223	7.1	963,328	95,379,141
Food Stores	367	458	153,812,879	176,578,422	-12.9	327,996	51,468,766
Automotive	177	187	118,847,253	125,553,033	-5.3	137,764	21,045,331
Clothing	313	314	37,777,333	42,763,407	-11.7	101,283	29,516,736
Home Furnishings	258	245	31,119,836	34,694,287	-10.3	141,245	20,685,255
Restaurants	916	918	71,580,373	72,084,618	-0.7	783,077	66,510,023
Drug Stores	32	35	17,134,721	13,685,709	25.2	884,522	3,221,396
Liquor Stores	21	27	2,617,894	3,420,618	-23.5	10	2,150,540
Miscellaneous Retail	1,130	1,154	64,048,290	66,928,079	-4.3	142,750	26,257,877
Total Retail Trade	3,488	3,602	660,468,602	696,737,603	-5.2	3,526,287	346,154,818
Financial Services	66	75	2,775,491	2,481,709	11.8	10,005	805,278
Services	1,320	1,357	89,932,551	88,807,724	1.3	1,895,436	48,633,235
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	29	11	44,655	0	*	761,432	778,579
Total	5,874	6,024	\$ 1,103,769,074	\$ 1,160,557,798	-4.9%	\$ 9,230,833	\$ 475,235,114

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	89	104	\$ 4,099,444	\$ 4,446,223	-7.8%	\$ 13,754	\$ 2,631,272
Mining	21	18	5,703,275	10,618,284	-46.3	28,414	984,558
Construction	165	183	72,607,877	65,200,852	11.4	1,683,201	8,965,081
Manufacturing	86	88	52,070,139	62,356,811	-16.5	570,759	8,372,786
Transportation/Utilities	41	47	44,389,171	59,621,650	-25.5	185,837	14,170,129
Wholesale Trade							
Durable Goods	73	74	44,074,284	40,723,625	8.2	28,142	11,333,505
Nondurable Goods	27	28	35,038,121	37,526,370	-6.6	55,338	9,728,651
Total Wholesale Trade	100	102	79,112,405	78,249,995	1.1	83,480	21,062,156
Retail Trade							
Building Materials	61	67	52,291,917	48,028,170	8.9	404,384	24,280,496
General Merchandise	28	28	67,854,172	65,152,802	4.1	360,409	52,092,216
Food Stores	173	178	85,198,781	83,858,258	1.6	139,227	23,326,991
Automotive	86	87	64,770,311	75,526,405	-14.2	40,936	10,303,959
Clothing	91	95	15,422,475	19,014,746	-18.9	224,332	14,189,132
Home Furnishings	124	137	25,908,054	32,915,639	-21.3	255,012	20,008,165
Restaurants	323	357	41,255,166	48,546,393	-15.0	171,612	36,196,653
Drug Stores	16	14	8,939,158	10,743,924	-16.8	63,766	1,924,150
Liquor Stores	25	20	3,565,250	3,336,560	6.9	198	3,053,989
Miscellaneous Retail	507	536	53,849,572	59,520,185	-9.5	227,011	38,678,185
Total Retail Trade	1,434	1,519	419,054,856	446,643,082	-6.2	1,886,887	224,053,936
Financial Services	32	28	2,672,576	2,274,327	17.5	480,683	947,776
Services	740	757	99,100,024	97,122,832	2.0	1,190,434	32,587,509
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	28	*	252,532	*	*	0	102,253
Total	2,739	2,850	\$ 779,111,492	\$ 826,590,762	-5.7%	\$ 6,123,449	\$ 313,905,484
	*****	*****	*****	*****	*****	*****	*****

* - 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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	162	182	\$ 7,434,981	\$ 5,342,590	39.2%	\$ 9,353	\$ 2,498,594
Mining	65	64	789,644,401	851,747,496	-7.3	87,216	6,222,445
Construction	552	607	165,436,181	238,505,298	-30.6	7,864,564	29,363,063
Manufacturing	292	308	389,403,562	504,388,518	-22.8	3,987,723	28,740,529
Transportation/Utilities	151	152	42,911,842	167,730,373	-74.4	902,760	22,010,282
Wholesale Trade							
Durable Goods	370	386	162,004,342	181,530,817	-10.8	670,131	58,887,331
Nondurable Goods	113	120	85,432,695	492,180,409	-82.6	113,077	17,986,185
Total Wholesale Trade	483	506	247,437,037	673,711,226	-63.3	783,208	76,873,516
Retail Trade							
Building Materials	124	126	48,016,708	54,072,270	-11.2	291,929	32,935,627
General Merchandise	101	92	132,634,581	129,700,005	2.3	721,899	104,334,653
Food Stores	413	496	200,721,607	210,874,748	-4.8	111,168	71,404,282
Automotive	263	278	152,628,826	198,853,640	-23.2	468,433	28,431,851
Clothing	230	225	33,672,500	38,942,373	-13.5	441,984	29,903,387
Home Furnishings	283	307	50,399,638	52,337,411	-3.7	65,169	39,458,416
Restaurants	1,085	1,131	112,299,914	118,002,515	-4.8	779,414	99,248,286
Drug Stores	40	42	34,757,436	28,896,052	20.3	55,715	5,732,052
Liquor Stores	44	46	8,111,941	7,574,663	7.1	0	6,249,239
Miscellaneous Retail	1,505	1,488	143,774,052	108,076,254	33.0	521,458	62,120,315
Total Retail Trade	4,088	4,231	917,017,203	947,329,931	-3.2	3,457,169	479,818,108
Financial Services	95	100	3,494,677	3,849,567	-9.2	399,122	1,432,037
Services	2,326	2,351	198,978,644	208,786,873	-4.7	1,426,574	87,103,203
Public Administration	12	11	519,702	507,293	2.4	2,084	486,413
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	8,332	8,536	\$ 2,762,282,312	\$ 3,601,905,230	-23.3%	\$ 28,830,775	\$ 744,462,727

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

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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	2,330	2,353	\$ 226,149,587	\$ 172,629,328	31.0%	\$ 896,298	\$ 91,016,323
Mining	65	68	413,080,787	88,269,025	368.0	21,451,236	24,499,502
Construction	4,654	4,886	2,012,320,896	2,391,891,220	-15.9	44,116,426	378,749,914
Manufacturing	4,075	4,249	5,134,654,653	6,221,774,596	-17.5	220,804,041	706,601,231
Transportation/Utilities	1,409	1,411	4,243,462,753	6,651,851,613	-36.2	62,330,992	1,856,790,367
Wholesale Trade							
Durable Goods	3,343	3,518	4,764,897,162	3,958,038,332	20.4	21,097,177	567,586,446
Nondurable Goods	1,220	1,216	5,060,324,298	3,844,154,262	31.6	6,641,802	262,381,376
Total Wholesale Trade	4,563	4,734	9,825,221,460	7,802,192,594	25.9	27,738,979	829,967,822
Retail Trade							
Building Materials	1,190	1,257	734,737,675	836,803,967	-12.2	7,120,381	486,338,001
General Merchandise	1,084	992	1,269,929,396	1,242,601,109	2.2	13,457,456	917,182,228
Food Stores	3,212	3,339	1,941,610,094	1,932,360,424	0.5	11,910,047	521,074,374
Automotive	2,352	2,426	3,203,448,586	3,411,668,364	-6.1	3,741,611	314,333,960
Clothing	2,962	3,103	463,039,862	544,711,037	-15.0	3,076,894	367,984,597
Home Furnishings	3,639	4,024	1,700,505,208	1,593,335,021	6.7	11,321,159	564,540,980
Restaurants	8,125	8,152	1,137,869,166	1,214,782,339	-6.3	11,730,927	981,707,987
Drug Stores	496	515	304,702,934	291,677,570	4.5	1,735,648	70,845,909
Liquor Stores	369	407	105,685,113	133,357,688	-20.8	117,143	84,959,397
Miscellaneous Retail	12,865	13,147	2,086,834,101	2,330,641,745	-10.5	94,945,720	990,420,453
Total Retail Trade	36,294	37,362	12,948,362,135	13,531,939,264	-4.3	159,156,986	5,299,387,886
Financial Services	1,050	920	172,227,268	168,674,784	2.1	8,463,557	45,979,565
Services	22,129	22,803	4,192,136,638	4,328,396,259	-3.1	44,754,059	1,338,131,717
Public Administration	63	58	107,980,694	134,073,324	-19.5	53,522	43,596,731
Nonclassifiable	28	33	4,468,631	7,748,917	-42.3	21,942	1,970,047
Other	2,324	511	5,652,320,046	7,776,113	72588	118,833,919	652,668,821
Total	78,984	79,388	\$44,932,385,548	\$41,507,217,037	8.3%	\$ 708,621,957	\$11,269,359,926
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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 El Paso MSA

March 17, 2003

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Industry	Reporting 2002 3rd Qtr	Outlets 2001 3rd Qtr	Gross Sales 2002 3rd Qtr	Gross Sales 2001 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture/Forestry	107	118	\$ 13,932,608	\$ 10,973,401	27.0%	\$ 20,643	\$ 2,693,878
Mining	4	4	22,624,358	24,776,393	-8.7	0	13,693
Construction	623	646	237,894,976	207,695,493	14.5	1,843,825	21,359,492
Manufacturing	530	568	799,730,266	678,200,661	17.9	2,522,320	21,761,228
Transportation/Utilities	126	127	163,780,284	173,781,241	-5.8	12,646,475	71,109,772
Wholesale Trade							
Durable Goods	488	524	373,656,490	376,624,895	-0.8	2,070,196	50,076,115
Nondurable Goods	211	218	339,891,620	301,105,974	12.9	964,360	38,347,930
Total Wholesale Trade	699	742	713,548,110	677,730,869	5.3	3,034,556	88,424,045
Retail Trade							
Building Materials	210	214	76,435,822	81,650,409	-6.4	505,980	52,318,109
General Merchandise	177	168	272,345,206	262,851,127	3.6	2,783,259	191,346,482
Food Stores	631	759	149,330,765	214,295,242	-30.3	296,300	49,281,910
Automotive	457	463	386,827,037	363,536,069	6.4	309,006	56,776,367
Clothing	528	567	100,394,017	110,363,776	-9.0	693,673	61,550,261
Home Furnishings	491	543	86,946,178	97,070,008	-10.4	225,422	62,686,048
Restaurants	1,321	1,400	131,153,305	149,805,845	-12.5	1,198,608	119,064,586
Drug Stores	59	65	49,076,264	46,219,290	6.2	224,553	11,580,591
Liquor Stores	103	114	8,859,222	9,081,467	-2.4	5,125	8,086,684
Miscellaneous Retail	1,643	1,721	117,966,910	103,938,019	13.5	749,818	57,135,094
Total Retail Trade	5,620	6,014	1,379,334,726	1,438,811,252	-4.1	6,991,744	669,826,132
Financial Services	85	90	6,099,535	6,156,512	-0.9	313,106	1,380,753
Services	2,366	2,494	201,295,346	209,482,445	-3.9	9,379,710	102,586,234
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	58	26	1,021,562	400	255291	1,094	224,772
Total	10,223	10,834	\$ 3,539,785,889	\$ 3,429,559,542	3.2%	\$ 36,753,473	\$ 979,728,113
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* - No data reported, cannot compute or omitted to avoid disclosure.

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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	1,094	1,103	\$ 81,977,067	\$ 78,899,776	3.9%	\$ 589,877	\$ 33,117,983
Mining	57	51	40,950,096	46,727,877	-12.4	6,795,570	9,408,576
Construction	2,134	2,204	744,078,084	797,017,365	-6.6	9,295,614	111,074,332
Manufacturing	1,841	1,887	1,667,864,931	2,388,179,498	-30.2	95,404,828	273,615,301
Transportation/Utilities	564	539	459,811,182	656,511,833	-30.0	14,347,179	187,678,745
Wholesale Trade							
Durable Goods	1,448	1,547	1,374,043,700	1,731,927,154	-20.7	14,486,478	249,828,909
Nondurable Goods	522	530	1,284,980,927	1,109,043,452	15.9	2,176,463	117,996,202
Total Wholesale Trade	1,970	2,077	2,659,024,627	2,840,970,606	-6.4	16,662,941	367,825,111
Retail Trade							
Building Materials	608	617	325,665,674	368,496,494	-11.6	7,548,949	234,758,438
General Merchandise	572	547	695,491,445	672,650,214	3.4	7,926,101	512,619,301
Food Stores	1,830	1,911	909,538,222	917,868,939	-0.9	3,501,242	261,919,949
Automotive	1,231	1,254	1,366,879,641	1,430,731,369	-4.5	1,402,772	154,974,959
Clothing	1,308	1,343	178,733,852	219,762,628	-18.7	1,718,749	156,986,627
Home Furnishings	1,639	1,798	381,228,303	482,897,180	-21.1	6,958,878	278,577,041
Restaurants	3,747	3,874	641,356,962	703,191,734	-8.8	2,821,431	466,452,316
Drug Stores	266	266	246,980,180	228,500,317	8.1	904,867	40,160,034
Liquor Stores	175	212	30,369,961	41,479,206	-26.8	2,405	24,770,711
Miscellaneous Retail	5,001	5,106	694,599,228	729,391,556	-4.8	5,993,223	318,108,840
Total Retail Trade	16,377	16,928	5,470,843,468	5,794,969,637	-5.6	38,778,617	2,449,328,216
Financial Services	445	394	48,918,076	44,686,930	9.5	2,984,781	7,693,842
Services	9,761	10,037	1,296,498,783	1,366,611,848	-5.1	20,077,753	518,682,673
Public Administration	33	27	15,371,417	15,822,982	-2.9	18,851	12,912,065
Nonclassifiable	6	6	839,357	841,809	-0.3	89,052	718,305
Other	567	122	3,103,811	66,146	4592.4	333,301	2,186,110
Total	34,849	35,375	\$12,489,280,899	\$14,031,306,307	-11.0%	\$ 205,378,364	\$ 3,974,241,259

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	153	167	\$ 5,931,030	\$ 5,829,779	1.7%	\$ 3,590	\$ 2,662,142
Mining	20	22	468,066,401	452,072,811	3.5	408	895,946
Construction	265	276	49,895,273	53,557,798	-6.8	815,624	7,106,776
Manufacturing	188	225	593,647,947	1,419,774,406	-58.2	734,348	7,744,958
Transportation/Utilities	85	89	29,347,776	109,064,504	-73.1	2,088,566	7,521,232
Wholesale Trade							
Durable Goods	142	131	33,030,387	34,647,472	-4.7	38,704	8,496,675
Nondurable Goods	52	49	42,325,813	37,836,829	11.9	106,382	8,586,929
Total Wholesale Trade	194	180	75,356,200	72,484,301	4.0	145,086	17,083,604
Retail Trade							
Building Materials	88	89	38,633,782	36,131,841	6.9	51,993	31,761,513
General Merchandise	116	127	91,532,376	70,518,807	29.8	400,708	66,319,556
Food Stores	278	297	121,056,683	131,887,893	-8.2	328,685	37,057,727
Automotive	166	184	73,786,475	93,004,787	-20.7	121,418	18,883,733
Clothing	169	163	10,930,002	12,383,161	-11.7	46,227	10,025,498
Home Furnishings	148	171	10,869,117	19,422,652	-44.0	14,090	6,043,653
Restaurants	666	681	94,360,171	98,799,623	-4.5	8,097,437	85,142,642
Drug Stores	31	32	26,921,353	26,279,781	2.4	74,160	6,638,207
Liquor Stores	62	58	7,344,629	6,379,675	15.1	158	5,371,710
Miscellaneous Retail	841	843	45,371,597	65,594,775	-30.8	932,323	28,896,321
Total Retail Trade	2,565	2,645	520,806,185	560,402,995	-7.1	10,067,199	296,140,560
Financial Services	29	30	2,098,118	1,608,538	30.4	420,571	1,027,505
Services	1,135	1,209	131,754,707	95,678,455	37.7	753,235	55,069,913
Public Administration	8	6	4,382,865	3,177,281	37.9	0	1,564,439
Nonclassifiable	8	8	627,164	621,672	0.9	0	297,601
Other	81	24	31,276	0	*	0	30,722
Total	4,731	4,881	\$ 1,881,944,942	\$ 2,774,272,540	-32.2%	\$ 15,028,627	\$ 397,145,398
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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 PMSA

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Industry	Reporting 2002 3rd Qtr	Outlets 2001 3rd Qtr	Gross Sales 2002 3rd Qtr	Gross Sales 2001 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture/Forestry	2,457	2,600	\$ 224,186,321	\$ 210,552,771	6.5%	\$ 3,805,671	\$ 86,412,941
Mining	301	304	1,688,625,903	2,083,768,422	-19.0	210,854,238	226,406,666
Construction	5,335	5,487	2,547,676,159	3,011,306,631	-15.4	78,299,067	436,295,567
Manufacturing	5,086	5,254	4,545,077,568	5,237,969,298	-13.2	226,176,022	701,702,735
Transportation/Utilities	1,612	1,619	3,619,387,150	4,246,919,573	-14.8	77,013,594	883,797,416
Wholesale Trade							
Durable Goods	4,441	4,554	4,457,591,593	4,045,736,520	10.2	60,886,016	740,088,563
Nondurable Goods	1,558	1,584	5,433,708,777	5,502,982,867	-1.3	199,121,124	497,081,481
Total Wholesale Trade	5,999	6,138	9,891,300,370	9,548,719,387	3.6	260,007,140	1,237,170,044
Retail Trade							
Building Materials	1,504	1,542	744,245,704	916,078,887	-18.8	6,789,894	521,237,022
General Merchandise	1,143	1,123	1,454,309,648	1,432,776,356	1.5	20,753,127	1,134,150,725
Food Stores	4,627	4,769	2,032,045,509	2,057,087,947	-1.2	5,370,830	603,336,042
Automotive	2,937	3,069	2,538,533,905	2,790,542,086	-9.0	18,131,181	393,842,392
Clothing	3,495	3,684	482,785,731	607,767,768	-20.6	6,395,724	414,246,051
Home Furnishings	5,073	5,501	1,685,925,470	1,481,848,434	13.8	43,476,090	728,375,883
Restaurants	9,757	10,064	1,283,199,650	1,387,891,469	-7.5	7,773,941	1,096,604,092
Drug Stores	573	589	429,277,498	433,457,399	-1.0	3,882,051	105,716,996
Liquor Stores	729	734	69,792,019	99,947,532	-30.2	627,630	49,955,744
Miscellaneous Retail	14,874	15,121	2,066,461,561	2,254,960,145	-8.4	19,351,057	850,154,189
Total Retail Trade	44,712	46,196	12,786,576,695	13,462,358,023	-5.0	132,551,525	5,897,619,136
Financial Services	1,125	1,027	128,002,480	136,728,072	-6.4	9,225,196	49,753,760
Services	23,869	24,917	4,604,454,032	5,007,160,692	-8.0	72,063,491	1,459,193,387
Public Administration	43	48	27,503,218	22,284,066	23.4	3,045	17,907,018
Nonclassifiable	24	27	6,055,725	7,366,983	-17.8	519,120	1,371,041
Other	2,491	756	7,185,733	1,329,056	440.7	51,562,370	55,779,197
Total	93,054	94,373	\$40,076,031,354	\$42,976,462,974	-6.7%	\$1,122,080,479	\$11,053,408,908
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* - No data reported, cannot compute or omitted to avoid disclosure.

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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	151	134	\$ 4,563,444	\$ 3,920,241	16.4%	\$ 2,205	\$ 1,739,501
Mining	4	4	972,544	1,145,284	-15.1	0	183,128
Construction	289	288	69,447,086	82,504,146	-15.8	1,620,935	7,778,020
Manufacturing	157	162	257,744,590	184,187,483	39.9	584,009	13,032,137
Transportation/Utilities	85	95	49,134,233	59,139,393	-16.9	366,777	45,933,157
Wholesale Trade							
Durable Goods	121	110	65,249,494	64,658,857	0.9	39,345	9,011,143
Nondurable Goods	65	60	797,913,953	786,759,497	1.4	1,041,831	17,902,123
Total Wholesale Trade	186	170	863,163,447	851,418,354	1.4	1,081,176	26,913,266
Retail Trade							
Building Materials	97	90	43,994,512	46,300,892	-5.0	134,351	36,859,558
General Merchandise	62	60	119,458,191	395,741,849	-69.8	834,820	84,837,167
Food Stores	232	240	116,781,540	116,311,118	0.4	59,830	37,368,544
Automotive	223	234	171,395,934	202,123,612	-15.2	78,392	20,161,899
Clothing	188	194	17,120,143	16,969,470	0.9	46,345	15,450,022
Home Furnishings	187	220	33,137,761	32,496,992	2.0	233,083	25,514,306
Restaurants	602	627	61,307,920	66,422,037	-7.7	520,161	56,941,730
Drug Stores	22	28	9,190,467	14,236,936	-35.4	10,347	1,093,750
Liquor Stores	17	15	3,693,084	2,973,721	24.2	0	2,910,272
Miscellaneous Retail	1,079	1,037	41,956,150	43,127,281	-2.7	244,383	28,657,414
Total Retail Trade	2,709	2,745	618,035,702	936,703,908	-34.0	2,161,712	309,794,662
Financial Services	42	36	4,208,802	5,005,434	-15.9	58,067	655,811
Services	1,270	1,301	128,637,755	109,033,687	18.0	957,679	39,020,224
Public Administration	12	11	2,203,317	2,152,864	2.3	8	1,905,140
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	5,003	4,964	\$ 1,999,004,536	\$ 2,235,813,837	-10.6%	\$ 6,853,116	\$ 447,084,490

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

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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	30	32	\$ 786,817	\$ 725,161	8.5%	\$ 0	\$ 479,956
Mining	23	24	7,155,190	9,547,663	-25.1	85,935	3,738,451
Construction	69	73	34,077,343	29,225,022	16.6	82,644	2,041,092
Manufacturing	89	94	19,932,616	48,639,474	-59.0	28,437	3,331,913
Transportation/Utilities	58	67	11,243,924	15,423,294	-27.1	108,306	6,177,145
Wholesale Trade							
Durable Goods	128	137	38,856,893	41,951,253	-7.4	97,322	10,618,564
Nondurable Goods	66	69	44,877,708	55,701,175	-19.4	50,230	10,696,703
Total Wholesale Trade	194	206	83,734,601	97,652,428	-14.3	147,552	21,315,267
Retail Trade							
Building Materials	72	71	31,492,046	34,960,968	-9.9	26,648	24,160,563
General Merchandise	76	83	95,541,688	85,354,108	11.9	1,114,811	66,539,405
Food Stores	202	247	103,217,359	116,812,621	-11.6	205,762	31,548,927
Automotive	129	137	43,914,257	44,514,715	-1.3	42,543	12,860,951
Clothing	185	192	47,389,437	50,974,906	-7.0	349,406	29,129,188
Home Furnishings	149	158	56,205,328	71,693,819	-21.6	53,722	15,306,377
Restaurants	391	419	42,936,778	51,744,492	-17.0	205,319	38,719,155
Drug Stores	20	16	7,280,433	5,781,154	25.9	1,130	308,646
Liquor Stores	14	13	1,586,539	1,278,527	24.1	0	1,094,090
Miscellaneous Retail	909	967	102,864,008	85,748,335	20.0	130,796	27,144,833
Total Retail Trade	2,147	2,303	532,427,873	548,863,645	-3.0	2,130,137	246,812,135
Financial Services	26	27	151,985	330,004	-53.9	926,555	1,085,260
Services	671	686	36,938,972	43,006,186	-14.1	459,962	22,291,978
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	21	15	328,283	0	*	0	95,705
Total	3,329	3,528	\$ 727,081,356	\$ 793,611,358	-8.4%	\$ 3,969,528	\$ 307,623,909
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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 Longview-Marshall MSA

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	147	142	\$ 7,138,973	\$ 6,646,204	7.4%	\$ 6,699	\$ 1,794,645
Mining	65	63	44,673,118	48,971,573	-8.8	1,094,319	8,415,538
Construction	303	296	94,032,033	95,433,364	-1.5	1,012,912	9,871,999
Manufacturing	237	241	413,309,588	322,004,868	28.4	2,137,094	22,575,496
Transportation/Utilities	69	83	72,478,200	86,783,480	-16.5	288,034	29,495,653
Wholesale Trade							
Durable Goods	210	227	131,816,090	145,154,336	-9.2	1,346,875	31,067,773
Nondurable Goods	104	112	132,916,837	134,940,613	-1.5	209,531	18,133,635
Total Wholesale Trade	314	339	264,732,927	280,094,949	-5.5	1,556,406	49,201,408
Retail Trade							
Building Materials	133	133	43,192,905	43,704,531	-1.2	52,780	26,371,564
General Merchandise	132	116	101,081,496	99,590,491	1.5	522,685	70,099,428
Food Stores	309	310	121,018,734	115,283,652	5.0	42,892	36,905,091
Automotive	207	219	144,078,534	152,488,649	-5.5	49,714	19,557,396
Clothing	143	156	17,075,797	21,444,044	-20.4	28,413	15,169,125
Home Furnishings	217	228	33,427,668	34,300,263	-2.5	35,767	20,378,087
Restaurants	473	489	45,574,770	52,915,262	-13.9	214,730	42,891,770
Drug Stores	25	31	66,283,960	62,245,558	6.5	282,804	2,541,615
Liquor Stores	50	54	10,774,010	10,775,798	-0.0	12,798	8,590,664
Miscellaneous Retail	976	993	81,981,696	95,746,961	-14.4	1,635,937	34,768,891
Total Retail Trade	2,665	2,729	664,489,570	688,495,209	-3.5	2,878,520	277,273,631
Financial Services	40	35	2,019,833	1,935,280	4.4	74,034	524,146
Services	1,272	1,327	181,876,023	208,310,661	-12.7	1,146,508	46,586,807
Public Administration	6	7	492,101	493,754	-0.3	433	492,534
Nonclassifiable	4	4	43,386	34,742	24.9	0	20,842
Other	65	17	7,369	0	*	0	7,369
Total	5,187	5,283	\$ 1,745,293,121	\$ 1,739,204,084	0.4%	\$ 10,194,959	\$ 446,260,068

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	208	219	\$ 11,190,322	\$ 9,090,393	23.1%	\$ 42,082	\$ 3,484,474
Mining	29	14	9,405,875	1,951,285	382.0	103,079	1,368,253
Construction	460	486	105,511,255	141,989,468	-25.7	1,298,537	13,956,982
Manufacturing	197	216	171,093,351	179,947,224	-4.9	969,437	13,568,631
Transportation/Utilities	93	93	94,735,320	125,513,380	-24.5	950,464	40,782,264
Wholesale Trade							
Durable Goods	266	279	112,527,356	149,526,894	-24.7	281,649	28,376,699
Nondurable Goods	99	122	233,369,751	240,423,927	-2.9	238,233	19,321,083
Total Wholesale Trade	365	401	345,897,107	389,950,821	-11.3	519,882	47,697,782
Retail Trade							
Building Materials	138	128	49,069,596	58,124,522	-15.6	241,582	31,318,962
General Merchandise	50	43	100,043,507	98,372,143	1.7	548,906	75,472,955
Food Stores	165	193	39,987,588	99,172,151	-59.7	152,375	15,944,467
Automotive	178	210	253,428,358	272,229,312	-6.9	98,504	18,741,602
Clothing	204	251	30,153,130	37,451,482	-19.5	193,346	27,382,184
Home Furnishings	277	302	47,921,255	50,425,469	-5.0	108,994	32,336,102
Restaurants	555	583	74,234,787	85,048,694	-12.7	588,480	64,696,024
Drug Stores	27	27	23,638,507	20,219,770	16.9	35,690	4,526,462
Liquor Stores	33	44	6,892,764	16,048,732	-57.1	725	5,925,846
Miscellaneous Retail	1,111	1,180	78,351,309	78,252,471	0.1	515,111	54,908,569
Total Retail Trade	2,738	2,961	703,720,801	815,344,746	-13.7	2,483,713	331,253,173
Financial Services	70	77	2,142,428	2,078,383	3.1	1,336,364	2,334,745
Services	1,285	1,381	125,224,052	121,167,279	3.3	1,243,440	60,917,730
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	118	12	6,989,481	0	*	1,500	1,038,347
Total	5,567	5,865	\$ 1,578,215,459	\$ 1,787,750,607	-11.7%	\$ 8,949,401	\$ 518,701,100
	=====	=====	=====	=====	=====	=====	=====

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	127	138	\$ 11,876,481	\$ 11,338,209	4.7%	\$ 10,572	\$ 3,024,270
Mining	31	36	29,517,566	32,576,777	-9.4	180,072	10,804,074
Construction	329	344	112,733,756	106,164,393	6.2	1,427,603	13,384,156
Manufacturing	257	252	130,374,565	141,574,750	-7.9	280,104	16,196,056
Transportation/Utilities	152	162	57,367,929	72,383,181	-20.7	838,228	26,045,541
Wholesale Trade							
Durable Goods	306	323	123,084,339	133,924,442	-8.1	168,190	33,697,813
Nondurable Goods	150	154	98,513,591	98,816,309	-0.3	195,768	22,727,354
Total Wholesale Trade	456	477	221,597,930	232,740,751	-4.8	363,958	56,425,167
Retail Trade							
Building Materials	275	264	79,473,345	80,640,677	-1.4	541,807	60,245,764
General Merchandise	166	172	201,982,259	194,769,011	3.7	1,916,049	149,906,782
Food Stores	665	731	280,341,352	268,085,386	4.6	390,567	78,798,057
Automotive	311	306	275,577,639	265,752,151	3.7	312,717	42,053,596
Clothing	393	416	75,632,722	80,078,848	-5.6	339,303	58,299,382
Home Furnishings	325	375	76,465,538	81,475,357	-6.1	240,288	43,488,061
Restaurants	1,108	1,121	105,802,115	106,452,292	-0.6	643,893	94,633,377
Drug Stores	58	59	33,819,614	30,150,052	12.2	21,196	2,078,416
Liquor Stores	23	27	3,134,865	3,831,244	-18.2	0	2,340,375
Miscellaneous Retail	1,333	1,362	99,604,403	98,904,526	0.7	568,124	46,957,970
Total Retail Trade	4,657	4,833	1,231,833,852	1,210,139,544	1.8	4,973,944	578,801,780
Financial Services	73	73	3,697,755	3,388,282	9.1	125,901	1,301,228
Services	1,629	1,625	146,394,513	134,855,477	8.6	1,497,766	63,493,905
Nonclassifiable	4	4	0	10,061	-100.0	50,261	50,261
Other	60	20	198,684	0	*	0	161,017
Total	7,775	7,964	\$ 1,945,593,031	\$ 1,945,171,425	0.0%	\$ 9,748,409	\$ 769,687,455

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	119	132	\$ 5,823,023	\$ 5,714,705	1.9%	\$ 33,377	\$ 3,061,127
Mining	289	292	82,900,922	95,851,475	-13.5	15,753,361	40,443,376
Construction	482	496	114,853,139	117,682,763	-2.4	830,160	13,610,832
Manufacturing	364	361	175,192,879	193,476,579	-9.5	497,949	25,752,049
Transportation/Utilities	118	133	61,613,093	56,426,148	9.2	551,448	22,001,635
Wholesale Trade							
Durable Goods	398	401	123,851,828	177,738,530	-30.3	562,421	32,123,166
Nondurable Goods	152	150	93,260,319	90,319,752	3.3	164,925	24,832,590
Total Wholesale Trade	550	551	217,112,147	268,058,282	-19.0	727,346	56,955,756
Retail Trade							
Building Materials	113	110	34,173,485	45,042,598	-24.1	76,929	24,055,626
General Merchandise	52	55	99,264,082	98,395,552	0.9	1,368,607	70,356,526
Food Stores	239	270	92,363,622	104,047,598	-11.2	158,014	34,307,569
Automotive	239	243	178,181,331	171,271,468	4.0	410,754	23,515,249
Clothing	238	243	22,562,875	26,794,475	-15.8	153,536	19,857,914
Home Furnishings	206	236	33,569,568	40,143,914	-16.4	403,448	25,409,242
Restaurants	612	609	58,277,917	65,892,046	-11.6	331,214	54,501,660
Drug Stores	21	19	16,514,041	16,613,290	-0.6	115,598	3,713,774
Liquor Stores	45	45	5,401,929	6,506,649	-17.0	607	5,022,521
Miscellaneous Retail	1,470	1,532	150,154,790	222,590,602	-32.5	1,890,026	66,964,333
Total Retail Trade	3,235	3,362	690,463,640	797,298,192	-13.4	4,908,733	327,704,414
Financial Services	63	69	2,190,111	2,439,807	-10.2	43,964	1,031,829
Services	1,889	1,944	162,255,375	185,126,604	-12.4	1,543,470	76,277,739
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	278	55	3,839,075	360,115	966.1	2,916	1,578,707
Total	7,388	7,396	\$ 1,516,243,404	\$ 1,722,434,670	-12.0%	\$ 24,893,694	\$ 568,418,434
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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 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 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	53	55	\$ 2,156,134	\$ 2,225,996	-3.1%	\$ 3,573	\$ 971,560
Mining	12	13	2,015,613	16,510,244	-87.8	2,516	526,691
Construction	182	184	58,887,363	45,262,464	30.1	410,540	7,390,097
Manufacturing	96	96	23,078,931	25,060,045	-7.9	245,400	3,404,354
Transportation/Utilities	35	37	17,220,594	19,050,974	-9.6	258,609	9,823,031
Wholesale Trade							
Durable Goods	105	104	40,907,693	56,022,862	-27.0	785,755	7,660,433
Nondurable Goods	50	50	25,934,432	55,304,914	-53.1	102,626	3,446,699
Total Wholesale Trade	155	154	66,842,125	111,327,776	-40.0	888,381	11,107,132
Retail Trade							
Building Materials	56	57	28,315,794	23,895,152	18.5	87,707	18,179,689
General Merchandise	27	24	49,454,701	48,405,907	2.2	298,057	35,168,880
Food Stores	99	107	49,344,147	51,427,532	-4.1	72,814	16,769,582
Automotive	78	79	84,767,698	74,943,855	13.1	56,746	6,585,978
Clothing	88	86	7,505,862	7,934,509	-5.4	47,837	6,158,764
Home Furnishings	102	110	11,430,884	13,419,013	-14.8	86,133	8,595,513
Restaurants	265	277	27,855,294	28,575,411	-2.5	146,545	25,064,157
Drug Stores	13	14	8,759,393	8,353,343	4.9	85,650	993,301
Liquor Stores	9	10	2,075,442	1,865,304	11.3	0	1,832,195
Miscellaneous Retail	534	533	23,760,188	24,214,052	-1.9	175,655	15,147,542
Total Retail Trade	1,271	1,297	293,269,403	283,034,078	3.6	1,057,144	134,495,601
Financial Services	26	27	1,824,546	1,579,677	15.5	21,587	400,104
Services	656	651	157,742,307	133,186,217	18.4	2,391,482	22,157,426
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	44	10	2,091	0	*	1,950	3,077
Total	2,533	2,527	\$ 623,848,738	\$ 637,875,186	-2.2%	\$ 5,309,261	\$ 191,116,213

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	775	819	\$ 49,708,160	\$ 56,153,913	-11.5%	\$ 314,582	\$ 24,845,489
Mining	35	45	97,626,239	39,338,699	148.2	17,452,434	30,026,198
Construction	2,036	2,127	724,822,387	839,320,203	-13.6	36,242,185	135,045,723
Manufacturing	1,168	1,203	880,665,787	978,885,986	-10.0	10,588,987	127,251,500
Transportation/Utilities	514	500	683,070,698	801,297,954	-14.8	7,718,911	224,537,230
Wholesale Trade							
Durable Goods	1,240	1,307	670,006,056	703,855,367	-4.8	1,426,550	165,186,512
Nondurable Goods	487	498	2,910,984,387	2,730,760,291	6.6	4,126,245	89,272,182
Total Wholesale Trade	1,727	1,805	3,580,990,443	3,434,615,658	4.3	5,552,795	254,458,694
Retail Trade							
Building Materials	544	555	239,523,546	272,525,654	-12.1	1,962,160	169,760,184
General Merchandise	331	333	502,022,962	984,594,230	-49.0	3,682,954	406,546,775
Food Stores	1,450	1,587	834,879,482	823,139,226	1.4	5,641,503	255,743,755
Automotive	893	946	1,210,443,693	1,194,198,258	1.4	4,272,546	134,316,861
Clothing	965	1,063	188,471,263	231,830,096	-18.7	2,234,198	148,221,078
Home Furnishings	1,411	1,583	285,266,291	323,899,060	-11.9	3,674,376	198,989,327
Restaurants	3,790	3,931	567,161,161	693,389,291	-18.2	18,460,206	489,409,534
Drug Stores	194	203	188,767,827	166,356,455	13.5	465,016	23,893,472
Liquor Stores	157	153	29,723,664	30,077,832	-1.2	20,593	21,741,634
Miscellaneous Retail	5,021	5,213	478,667,716	578,168,813	-17.2	4,674,239	255,530,327
Total Retail Trade	14,756	15,567	4,524,927,605	5,298,178,915	-14.6	45,087,791	2,104,152,947
Financial Services	342	321	54,165,856	31,964,954	69.5	5,653,314	18,385,368
Services	7,917	8,252	1,263,750,727	1,245,526,183	1.5	28,532,734	533,002,238
Public Administration	23	20	62,839,341	43,818,584	43.4	0	27,823,175
Nonclassifiable	10	10	4,451,549	4,175,848	6.6	205,373	1,049,479
Other	610	194	2,653,231	1,341	197755	1,800,360	2,910,842
Total	29,913	30,863	\$11,929,672,023	\$12,773,278,238	-6.6%	\$ 159,149,466	\$ 3,483,488,883

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	81	84	\$ 4,228,022	\$ 4,633,954	-8.8%	\$ 2,289	\$ 1,478,218
Mining	*	*	*	*	*	*	*
Construction	238	232	30,415,344	38,406,075	-20.8	174,203	5,536,231
Manufacturing	123	117	111,254,723	97,425,335	14.2	4,024,269	8,759,241
Transportation/Utilities	63	58	19,655,911	22,642,692	-13.2	170,724	4,624,384
Wholesale Trade							
Durable Goods	61	63	16,551,608	19,391,521	-14.6	3,108	4,108,098
Nondurable Goods	30	28	29,202,936	35,343,053	-17.4	25,838	10,470,659
Total Wholesale Trade	91	91	45,754,544	54,734,574	-16.4	28,946	14,578,757
Retail Trade							
Building Materials	82	76	31,411,743	29,472,749	6.6	210,407	20,707,012
General Merchandise	37	34	63,346,000	64,168,942	-1.3	318,820	39,236,795
Food Stores	124	126	44,132,956	46,995,999	-6.1	63,591	13,239,429
Automotive	109	118	80,875,915	84,570,790	-4.4	41,638	10,362,224
Clothing	94	99	8,044,374	9,632,620	-16.5	194,741	7,138,777
Home Furnishings	114	130	12,969,085	15,474,331	-16.2	34,662	7,238,919
Restaurants	303	309	26,437,789	29,085,203	-9.1	73,272	22,818,319
Drug Stores	14	20	6,278,860	7,695,050	-18.4	1,358	718,464
Liquor Stores	13	14	2,130,195	2,218,991	-4.0	0	1,526,047
Miscellaneous Retail	509	517	26,141,822	27,411,111	-4.6	93,259	9,783,208
Total Retail Trade	1,399	1,443	301,768,739	316,725,786	-4.7	1,031,748	132,769,194
Financial Services	23	19	427,934	449,055	-4.7	264,465	518,253
Services	659	702	41,503,308	58,871,988	-29.5	252,575	17,780,343
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	36	9	122,688	34,611	254.5	1,648	92,346
Total	2,717	2,759	\$ 556,448,496	\$ 595,124,976	-6.5%	\$ 5,950,957	\$ 186,536,914
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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 Texarkana MSA

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	34	32	\$ 1,242,704	\$ 1,327,841	-6.4%	\$ 76	\$ 485,527
Mining	*	*	*	*	*	*	*
Construction	104	104	14,753,850	15,531,674	-5.0	222,551	3,463,807
Manufacturing	84	80	346,705,254	120,846,053	186.9	859,139	5,152,030
Transportation/Utilities	50	54	6,730,625	80,803,965	-91.7	57,979	4,457,490
Wholesale Trade							
Durable Goods	81	83	20,613,590	25,965,074	-20.6	74,829	5,901,980
Nondurable Goods	38	38	32,944,922	105,899,538	-68.9	19,981	10,061,008
Total Wholesale Trade	119	121	53,558,512	131,864,612	-59.4	94,810	15,962,988
Retail Trade							
Building Materials	49	54	32,212,264	28,749,862	12.0	177,343	16,463,870
General Merchandise	35	39	51,110,904	56,450,229	-9.5	290,513	36,328,865
Food Stores	97	107	38,906,220	43,275,936	-10.1	170,188	9,306,848
Automotive	89	90	55,690,884	51,985,551	7.1	29,524	9,619,145
Clothing	81	85	7,440,839	8,964,463	-17.0	20,217	6,737,445
Home Furnishings	96	108	10,141,045	13,057,203	-22.3	63,952	7,569,735
Restaurants	133	137	18,404,881	21,268,409	-13.5	377,087	17,368,595
Drug Stores	21	23	12,826,338	8,964,581	43.1	72,565	1,178,350
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	328	363	14,034,672	15,595,330	-10.0	108,772	10,370,876
Total Retail Trade	929	1,006	240,768,047	248,311,564	-3.0	1,310,161	114,943,729
Financial Services	20	18	437,516	707,244	-38.1	71,390	189,961
Services	448	458	94,385,271	85,745,108	10.1	190,371	13,904,743
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	23	5	21,842	0	*	0	16,584
Total	1,815	1,882	\$ 758,719,113	\$ 685,271,862	10.7%	\$ 2,806,477	\$ 158,678,040

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

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

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Industry	Reporting 2002 3rd Qtr	Outlets 2001 3rd Qtr	Gross Sales 2002 3rd Qtr	Gross Sales 2001 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture/Forestry	157	165	\$ 7,253,646	\$ 6,674,815	8.7%	\$ 4,447	\$ 3,042,000
Mining	18	16	3,420,194	5,925,428	-42.3	150,046	2,115,497
Construction	259	260	74,792,468	65,183,259	14.7	566,921	8,737,926
Manufacturing	174	196	141,856,000	157,909,297	-10.2	4,224,181	18,516,075
Transportation/Utilities	83	87	24,143,427	32,249,433	-25.1	1,275,413	17,411,129
Wholesale Trade							
Durable Goods	136	149	87,998,075	86,885,196	1.3	551,356	14,616,560
Nondurable Goods	64	71	66,337,763	65,372,945	1.5	47,273	15,199,841
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Total Wholesale Trade	200	220	154,335,838	152,258,141	1.4	598,629	29,816,401
Retail Trade							
Building Materials	123	121	49,505,390	48,860,330	1.3	175,919	34,986,565
General Merchandise	45	47	81,983,562	81,316,342	0.8	441,699	62,722,520
Food Stores	201	206	112,540,495	99,035,942	13.6	17,821	23,752,726
Automotive	202	202	145,453,391	154,386,097	-5.8	36,499	18,826,610
Clothing	166	167	20,613,687	24,502,268	-15.9	88,798	18,402,820
Home Furnishings	198	204	34,406,525	40,110,985	-14.2	153,908	26,290,999
Restaurants	368	375	46,752,260	51,389,581	-9.0	495,963	43,583,596
Drug Stores	23	30	17,740,572	18,132,715	-2.2	31,839	2,021,053
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	1,055	1,028	64,282,606	65,469,202	-1.8	308,879	35,660,999
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Total Retail Trade	2,382	2,381	573,437,436	583,365,544	-1.7	1,751,325	266,406,031
Financial Services	62	64	17,591,854	13,590,722	29.4	259,106	1,004,388
Services	1,075	1,135	94,438,619	118,105,972	-20.0	808,791	41,026,645
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	77	11	1,140,108	0	*	8,451	46,133
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Total	4,487	4,535	\$ 1,092,409,590	\$ 1,135,262,611	-3.8%	\$ 9,647,310	\$ 388,122,225
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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 Victoria MSA

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	55	57	\$ 1,200,710	\$ 1,071,444	12.1%	\$ 576	\$ 634,676
Mining	32	32	12,388,420	17,186,083	-27.9	22,110	3,099,684
Construction	99	99	46,358,094	44,099,896	5.1	445,334	3,554,621
Manufacturing	55	59	43,221,802	48,659,669	-11.2	235,463	7,493,938
Transportation/Utilities	37	43	12,938,836	17,549,948	-26.3	158,501	5,236,306
Wholesale Trade							
Durable Goods	86	89	38,374,776	44,363,285	-13.5	149,551	12,121,056
Nondurable Goods	47	40	85,797,681	64,264,067	33.5	48,678	9,484,423
Total Wholesale Trade	133	129	124,172,457	108,627,352	14.3	198,229	21,605,479
Retail Trade							
Building Materials	52	51	20,329,428	19,844,708	2.4	132,857	15,505,724
General Merchandise	20	23	41,641,052	44,975,101	-7.4	285,094	31,804,473
Food Stores	81	100	46,917,978	53,306,379	-12.0	25,765	15,382,745
Automotive	82	80	55,685,982	56,340,587	-1.2	21,827	9,054,405
Clothing	46	47	10,972,033	11,816,695	-7.1	85,210	6,755,705
Home Furnishings	81	90	8,213,355	12,424,812	-33.9	144,604	6,876,065
Restaurants	203	214	20,189,332	22,543,002	-10.4	61,230	19,040,277
Drug Stores	12	14	7,228,760	7,590,002	-4.8	9,879	1,073,533
Liquor Stores	9	9	1,665,296	1,585,795	5.0	17,058	1,466,900
Miscellaneous Retail	301	311	29,639,724	32,559,947	-9.0	224,391	17,597,178
Total Retail Trade	887	939	242,482,940	262,987,028	-7.8	1,007,915	124,557,005
Financial Services	16	19	137,353	218,939	-37.3	1,099	135,640
Services	477	496	42,060,816	50,386,379	-16.5	863,166	23,425,613
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,803	1,878	\$ 524,961,428	\$ 550,786,738	-4.7%	\$ 2,932,393	\$ 189,742,962

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

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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	132	125	\$ 6,279,866	\$ 4,399,024	42.8%	\$ 226	\$ 2,192,352
Mining	*	*	*	*	*	*	*
Construction	291	295	113,860,985	120,572,678	-5.6	1,243,715	13,552,421
Manufacturing	220	235	311,442,874	366,700,694	-15.1	1,896,290	12,086,103
Transportation/Utilities	93	96	378,814,989	407,100,669	-6.9	490,781	31,656,786
Wholesale Trade							
Durable Goods	192	180	105,381,169	147,786,842	-28.7	195,765	23,948,031
Nondurable Goods	76	75	266,667,976	149,486,147	78.4	61,342	10,711,153
Total Wholesale Trade	268	255	372,049,145	297,272,989	25.2	257,107	34,659,184
Retail Trade							
Building Materials	92	95	45,688,702	50,711,314	-9.9	195,680	26,658,572
General Merchandise	54	52	83,072,044	83,400,578	-0.4	754,533	59,372,858
Food Stores	248	257	113,809,416	119,832,588	-5.0	81,063	32,408,891
Automotive	199	205	154,862,099	149,829,581	3.4	329,375	20,714,334
Clothing	152	146	18,797,797	21,296,510	-11.7	550,186	15,436,115
Home Furnishings	176	208	30,825,285	36,033,262	-14.5	90,481	20,944,233
Restaurants	552	587	59,702,053	67,339,630	-11.3	853,686	54,152,751
Drug Stores	18	25	12,572,539	12,033,524	4.5	14,209	1,797,516
Liquor Stores	19	21	3,069,578	3,557,916	-13.7	40	2,920,667
Miscellaneous Retail	1,272	1,018	61,705,799	62,269,225	-0.9	291,925	34,994,916
Total Retail Trade	2,782	2,614	584,105,312	606,304,128	-3.7	3,161,178	269,400,853
Financial Services	51	51	18,289,359	16,681,413	9.6	1,132,580	15,866,322
Services	1,113	1,143	96,861,493	95,787,339	1.1	415,539	41,998,546
Public Administration	8	7	499,576	679,444	-26.5	0	214,828
Nonclassifiable	*	*	*	*	*	*	*
Other	104	15	30,226	0	*	0	22,988
Total	5,065	4,839	\$ 1,883,531,126	\$ 1,916,527,928	-1.7%	\$ 8,613,925	\$ 422,544,966

* - 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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002 3rd Qtr	2001 3rd Qtr			
Agriculture/Forestry	73	73	\$ 2,004,366	\$ 1,793,666	11.7%	\$ 14,896	\$ 1,095,688
Mining	42	39	3,177,947	3,637,927	-12.6	0	1,838,832
Construction	180	201	29,810,995	51,729,466	-42.4	245,366	3,692,024
Manufacturing	107	114	104,551,670	148,408,421	-29.6	1,042,166	6,321,901
Transportation/Utilities	40	42	16,476,422	16,774,191	-1.8	222,703	12,608,622
Wholesale Trade							
Durable Goods	114	128	34,307,675	46,120,823	-25.6	36,169	10,335,360
Nondurable Goods	38	41	39,563,770	39,643,504	-0.2	51,829	7,807,420
Total Wholesale Trade	152	169	73,871,445	85,764,327	-13.9	87,998	18,142,780
Retail Trade							
Building Materials	62	63	27,629,306	23,448,078	17.8	59,552	19,501,308
General Merchandise	43	40	68,035,783	64,422,138	5.6	414,157	48,583,822
Food Stores	128	143	31,983,440	55,099,115	-42.0	126,787	13,123,218
Automotive	101	115	49,572,709	77,418,894	-36.0	64,732	9,580,506
Clothing	101	97	8,866,380	9,305,255	-4.7	137,891	7,792,633
Home Furnishings	118	133	19,104,080	24,572,727	-22.3	111,408	12,811,587
Restaurants	286	314	31,936,880	38,137,248	-16.3	339,249	28,672,971
Drug Stores	23	27	13,108,709	12,981,830	1.0	46,314	1,768,382
Liquor Stores	22	26	3,736,913	3,693,761	1.2	992	3,139,754
Miscellaneous Retail	485	529	35,728,039	43,617,980	-18.1	219,253	20,363,913
Total Retail Trade	1,369	1,487	289,702,239	352,697,026	-17.9	1,520,335	165,338,094
Financial Services	24	24	264,961	631,155	-58.0	21,221	255,392
Services	704	757	59,539,041	56,189,743	6.0	912,277	25,193,683
Public Administration	5	4	757,804	840,805	-9.9	0	112,095
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,707	2,918	\$ 580,459,536	\$ 718,722,958	-19.2%	\$ 4,066,962	\$ 234,813,714
	=====	=====	=====	=====	=====	=====	=====

* - 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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	1,413	1,446	\$ 91,265,239	\$ 95,805,301	-4.7%	\$ 529,291	\$ 17,439,052
Mining	993	965	488,076,878	609,801,247	-20.0	31,756,468	101,502,048
Construction	3,934	4,005	646,171,302	670,432,425	-3.6	6,197,798	102,399,139
Manufacturing	2,570	2,600	2,523,588,827	2,392,894,148	5.5	34,517,049	146,794,648
Transportation/Utilities	1,451	1,600	737,172,786	931,664,734	-20.9	6,481,454	191,715,649
Wholesale Trade							
Durable Goods	1,689	1,767	557,392,999	596,553,178	-6.6	1,650,260	98,151,575
Nondurable Goods	1,310	1,316	782,954,521	955,242,424	-18.0	9,852,204	66,460,792
Total Wholesale Trade	2,999	3,083	1,340,347,520	1,551,795,602	-13.6	11,502,464	164,612,367
Retail Trade							
Building Materials	1,856	1,909	447,226,010	446,894,344	0.1	1,451,512	231,555,436
General Merchandise	1,199	1,207	996,753,474	2,174,044,213	-54.2	8,241,148	659,895,902
Food Stores	4,325	4,830	1,408,558,290	1,558,029,312	-9.6	2,516,124	431,889,479
Automotive	2,960	3,166	1,474,885,054	1,561,079,976	-5.5	745,078	179,976,655
Clothing	1,543	1,664	117,960,689	131,974,559	-10.6	476,862	103,202,909
Home Furnishings	2,234	2,402	141,005,169	149,668,333	-5.8	1,146,816	98,805,605
Restaurants	7,247	7,514	503,937,166	561,134,795	-10.2	2,989,845	447,550,100
Drug Stores	472	529	202,986,736	203,179,061	-0.1	296,231	17,186,081
Liquor Stores	477	520	55,050,547	55,559,016	-0.9	182,745	46,983,546
Miscellaneous Retail	11,839	12,118	609,724,049	680,800,099	-10.4	3,910,549	244,777,147
Total Retail Trade	34,152	35,859	5,958,087,184	7,522,363,708	-20.8	21,956,910	2,461,822,860
Financial Services	506	498	13,608,815	32,242,400	-57.8	978,198	4,536,034
Services	14,433	14,842	914,742,459	868,244,134	5.4	5,796,757	314,847,603
Public Administration	224	203	54,385,467	56,341,279	-3.5	410,168	20,577,333
Nonclassifiable	36	37	7,960,587	6,816,156	16.8	176,969	689,800
Other	933	177	2,499,122	17,177	14449	1,565,937	2,611,721
Total	63,644	65,315	\$12,777,906,186	\$14,738,418,311	-13.3%	\$ 121,869,463	\$ 3,529,548,254
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* - No data reported, cannot compute or omitted to avoid disclosure.

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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	71	77	\$ 132,354,940	\$ 136,060,309	-2.7%	\$ 221,324	\$ 6,363,804
Mining	181	176	57,783,573	72,586,957	-20.4	28,506,220	38,326,133
Construction	1,151	1,211	568,921,685	832,845,413	-31.7	111,711,723	190,401,603
Manufacturing	4,309	4,368	7,730,052,284	7,378,876,286	4.8	314,024,328	1,087,303,261
Transportation/Utilities	932	959	2,559,172,385	3,700,172,647	-30.8	130,949,549	1,732,284,838
Wholesale Trade							
Durable Goods	3,010	3,021	6,834,900,281	7,543,638,946	-9.4	33,652,048	470,727,332
Nondurable Goods	1,104	1,177	6,275,305,771	6,416,712,612	-2.2	153,040,916	233,737,557
Total Wholesale Trade	4,114	4,198	13,110,206,052	13,960,351,558	-6.1	186,692,964	704,464,889
Retail Trade							
Building Materials	223	240	289,540,507	299,175,424	-3.2	885,689	43,441,695
General Merchandise	58	53	64,864,406	68,963,262	-5.9	214,032	45,784,927
Food Stores	82	84	57,371,507	39,139,915	46.6	1,054,325	8,083,793
Automotive	148	145	1,304,125,575	901,534,843	44.7	26,216,947	53,738,511
Clothing	286	255	102,169,004	98,842,565	3.4	610,943	52,981,492
Home Furnishings	1,059	1,068	1,397,340,108	1,356,953,906	3.0	5,775,201	278,792,200
Restaurants	331	131	70,945,889	13,705,420	417.6	2,381,042	62,574,504
Drug Stores	70	71	524,170,000	364,715,189	43.7	645,612	10,871,844
Liquor Stores	4	5	1,297,880	1,733,348	-25.1	0	1,144,336
Miscellaneous Retail	4,286	4,424	2,980,363,664	2,800,165,939	6.4	15,907,771	994,268,750
Total Retail Trade	6,547	6,476	6,792,188,540	5,944,929,811	14.3	53,691,562	1,551,682,052
Financial Services	393	392	162,102,635	149,532,450	8.4	13,608,507	130,140,306
Services	5,357	5,358	3,067,554,716	2,857,985,186	7.3	51,979,461	1,210,767,187
Public Administration	13	10	676,539	889,692	-24.0	353	562,590
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	35,643	32,435	\$35,288,057,280	\$35,415,459,971	-0.4%	\$ 939,490,189	\$ 6,975,305,824

* - 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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	2001 3rd Qtr			
Agriculture/Forestry	3,424	3,456	\$ 308,126,654	\$ 251,529,104	22.5%	\$ 1,486,175	\$ 124,134,306
Mining	122	119	454,030,883	134,996,902	236.3	28,246,806	33,908,078
Construction	6,788	7,090	2,756,398,980	3,188,908,585	-13.6	53,412,040	489,824,246
Manufacturing	5,916	6,136	6,802,519,584	8,609,954,094	-21.0	316,208,869	980,216,532
Transportation/Utilities	1,973	1,950	4,703,273,935	7,308,363,446	-35.6	76,678,171	2,044,469,112
Wholesale Trade							
Durable Goods	4,791	5,065	6,138,940,862	5,689,965,486	7.9	35,583,655	817,415,355
Nondurable Goods	1,742	1,746	6,345,305,225	4,953,197,714	28.1	8,818,265	380,377,578
Total Wholesale Trade	6,533	6,811	12,484,246,087	10,643,163,200	17.3	44,401,920	1,197,792,933
Retail Trade							
Building Materials	1,798	1,874	1,060,403,349	1,205,300,461	-12.0	14,669,330	721,096,439
General Merchandise	1,656	1,539	1,965,420,841	1,915,251,323	2.6	21,383,557	1,429,801,529
Food Stores	5,042	5,250	2,851,148,316	2,850,229,363	0.0	15,411,289	782,994,323
Automotive	3,583	3,680	4,570,328,227	4,842,399,733	-5.6	5,144,383	469,308,919
Clothing	4,270	4,446	641,773,714	764,473,665	-16.1	4,795,643	524,971,224
Home Furnishings	5,278	5,822	2,081,733,511	2,076,232,201	0.3	18,280,037	843,118,021
Restaurants	11,872	12,026	1,779,226,128	1,917,974,073	-7.2	14,552,358	1,448,160,303
Drug Stores	762	781	551,683,114	520,177,887	6.1	2,640,515	111,005,943
Liquor Stores	544	619	136,055,074	174,836,894	-22.2	119,548	109,730,108
Miscellaneous Retail	17,866	18,253	2,781,433,329	3,060,033,301	-9.1	100,938,943	1,308,529,293
Total Retail Trade	52,671	54,290	18,419,205,603	19,326,908,901	-4.7	197,935,603	7,748,716,102
Financial Services	1,495	1,314	221,145,344	213,361,714	3.6	11,448,338	53,673,407
Services	31,890	32,840	5,488,635,421	5,695,008,107	-3.6	64,831,812	1,856,814,390
Public Administration	96	85	123,352,111	149,896,306	-17.7	72,373	56,508,796
Nonclassifiable	34	39	5,307,988	8,590,726	-38.2	110,994	2,688,352
Other	2,891	633	5,655,423,857	7,842,259	72015	119,167,220	654,854,931
Total	113,833	114,763	\$57,421,666,447	\$55,538,523,344	3.4%	\$ 914,000,321	\$15,243,601,185
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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

March 17, 2003

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	2002 3rd Qtr	2001 3rd Qtr	2002	3rd Qtr			
Agriculture/Forestry	2,764	2,923	\$ 235,543,863	\$ 221,081,424	6.5%	\$ 3,829,116	\$ 91,061,407
Mining	344	348	2,162,546,344	2,547,140,333	-15.1	211,853,803	228,929,248
Construction	5,901	6,092	2,746,107,473	3,227,042,293	-14.9	80,333,906	455,726,101
Manufacturing	5,491	5,699	5,537,951,296	6,854,324,281	-19.2	238,785,039	729,850,893
Transportation/Utilities	1,768	1,776	3,712,451,372	4,439,630,167	-16.4	79,267,657	896,768,970
Wholesale Trade							
Durable Goods	4,737	4,859	4,553,637,734	4,154,033,872	9.6	60,937,995	757,999,560
Nondurable Goods	1,666	1,693	5,520,633,038	5,582,111,931	-1.1	199,249,206	508,803,911
Total Wholesale Trade	6,403	6,552	10,074,270,772	9,736,145,803	3.5	260,187,201	1,266,803,471
Retail Trade							
Building Materials	1,696	1,739	824,190,456	997,008,780	-17.3	7,031,011	583,958,650
General Merchandise	1,371	1,364	1,655,958,404	1,607,320,300	3.0	23,340,461	1,279,620,816
Food Stores	5,163	5,333	2,279,215,278	2,311,695,947	-1.4	6,180,467	678,206,342
Automotive	3,258	3,411	2,721,608,309	2,992,630,118	-9.1	18,289,568	429,854,257
Clothing	3,800	3,981	501,454,025	628,547,270	-20.2	6,779,704	431,813,796
Home Furnishings	5,412	5,876	1,712,387,837	1,517,409,401	12.8	43,539,050	741,641,221
Restaurants	10,861	11,213	1,420,857,567	1,531,638,757	-7.2	16,022,313	1,221,002,588
Drug Stores	628	646	474,911,824	477,856,341	-0.6	4,066,534	116,168,685
Liquor Stores	809	808	79,241,804	108,524,014	-27.0	627,974	57,262,675
Miscellaneous Retail	16,420	16,742	2,151,256,974	2,360,189,474	-8.9	20,533,476	895,940,277
Total Retail Trade	49,418	51,113	13,821,082,478	14,532,820,402	-4.9	146,410,558	6,435,469,307
Financial Services	1,190	1,099	131,477,759	139,964,056	-6.1	9,701,398	51,442,757
Services	26,075	27,240	4,847,444,810	5,216,315,231	-7.1	73,565,941	1,553,240,592
Public Administration	62	64	33,012,801	26,572,790	24.2	5,963	20,421,743
Nonclassifiable	38	41	7,294,194	8,721,928	-16.4	549,345	1,888,389
Other	2,662	813	7,225,939	1,329,056	443.7	51,562,863	55,814,626
Total	102,116	103,760	\$43,316,409,101	\$46,951,087,764	-7.7%	\$1,156,052,790	\$11,787,417,504
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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	-	End of May

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