

Second Quarter 1996 State Sales and Use Tax Analysis Report



**John Sharp
Comptroller of Public Accounts**

**Research Division
December 6, 1996**

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* **Note: The new MSA definitions, which include additional counties, are reflected in this report. Refer to page ii for all the changes.**

Definitions

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

Gross Sales: The total amount of all sales, leases and rentals of tangible personal property and all labor and service charges made during the reporting period.

Use Tax Purchases: The cost of all taxable items removed from inventory for personal or business use and all purchases on which no Texas sales tax was paid or use tax accrued.

Taxable Sales: This number is not on the report, but an explanation is needed in order to understand amount subject to state sales and use tax. This is the total amount of sales, leases and rentals of taxable personal property and taxable labor and service charges made during the reporting period.

Amount Subject to State Sales and Use Tax: The amount subject to the state sales and use tax. This amount is calculated by taking taxable sales and adding use tax purchases.

Note: The numbers in this report do not provide information on either city, MTA/CTD, or county sales and use tax.

METROPOLITAN STATISTICAL AREA INFORMATION

MSA

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

Houston-Galveston-Brazoria CMSA

Counties that make up the MSA

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

MSA Definitions

MSA (Metropolitan Statistical Area)--free-standing metropolitan areas composed of one or more counties.

CMSA (Consolidated Metropolitan Statistical Area)--metropolitan areas with more than 1 million population and made up of two or more PMSAs.

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

HISTORICAL STATE SALES TAX RATES FOR THE STATE OF TEXAS

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

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr			
Anderson	837	920	\$ 670,467,429	\$ 1,059,550,550	-36.7%	\$ 718,056	\$ 52,307,262
Andrews	423	463	56,658,358	52,616,567	7.7	1,191,727	23,857,627
Angelina	1,449	1,542	506,423,653	633,343,220	-20.0	3,429,904	125,291,812
Aransas	510	553	69,946,121	69,892,444	0.1	261,163	25,086,663
Archer	199	219	20,312,398	17,477,680	16.2	479,550	7,616,237
Armstrong	32	40	1,750,764	2,159,893	-18.9	88,271	696,155
Atascosa	534	604	61,088,985	55,780,789	9.5	1,532,217	28,094,834
Austin	593	634	112,842,109	125,592,878	-10.2	678,153	28,810,884
Bailey	156	174	25,884,730	25,110,173	3.1	13,309	6,026,207
Bandera	321	351	21,883,962	21,689,014	0.9	212,483	10,607,128
Bastrop	786	851	120,616,529	95,916,779	25.8	164,133	36,275,422
Baylor	114	126	12,604,741	24,229,191	-48.0	16,504	3,309,637
Bee	434	499	66,299,730	75,667,959	-12.4	528,854	31,519,210
Bell	3,728	3,996	1,446,370,805	1,246,532,898	16.0	8,965,814	328,473,157
Bexar	23,510	25,433	8,442,958,786	7,193,305,388	17.4	110,059,032	2,656,768,274
Blanco	241	282	53,337,976	45,201,178	18.0	63,203	10,593,382
Borden	10	10	269,500	157,976	70.6	0	194,971
Bosque	334	383	40,176,722	35,022,532	14.7	87,109	9,095,525
Bowie	1,746	1,947	494,608,242	490,040,573	0.9	3,543,932	150,857,845
Brazoria	4,060	4,582	939,488,475	884,942,741	6.2	19,102,012	268,550,080
Brazos	2,607	2,694	583,925,239	561,619,805	4.0	5,708,935	247,933,058
Brewster	316	323	24,286,977	23,182,566	4.8	162,703	11,289,897
Briscoe	53	50	2,724,436	3,783,159	-28.0	1,250	709,553
Brooks	152	157	13,954,856	13,571,255	2.8	20,185	7,124,111
Brown	820	891	137,221,461	131,401,020	4.4	1,087,839	53,611,978
Burleson	309	327	52,032,474	52,373,460	-0.7	155,388	12,969,579
Burnet	848	887	115,191,506	98,609,334	16.8	635,195	51,152,000
Caldwell	489	525	53,191,053	51,008,719	4.3	152,779	19,906,181
Calhoun	441	497	270,386,874	113,674,200	137.9	14,102,699	36,880,042
Callahan	249	284	13,274,985	12,622,705	5.2	49,472	5,245,169
Cameron	5,299	6,013	848,241,463	879,553,736	-3.6	12,472,959	365,200,595
Camp	221	244	31,971,432	29,452,984	8.6	63,974	9,158,567
Carson	131	145	9,161,668	11,305,642	-19.0	70,570	2,923,479
Cass	577	642	91,061,918	82,110,293	10.9	141,579	20,829,126
Castro	151	165	23,622,006	22,320,879	5.8	572,662	4,851,991
Chambers	428	514	135,976,027	140,349,946	-3.1	1,130,074	18,698,035
Cherokee	788	901	166,588,915	153,102,684	8.8	515,784	41,213,811
Childress	155	173	20,643,591	18,100,153	14.1	51,350	8,219,516
Clay	184	208	20,870,228	18,866,799	10.6	23,709	4,461,110
Cochran	60	62	4,396,074	4,352,032	1.0	10,470	1,452,668
Coke	79	92	8,901,556	9,578,499	-7.1	71,709	1,597,099
Coleman	223	243	22,665,097	20,941,459	8.2	26,589	7,966,638
Collin	5,707	6,121	2,046,640,481	1,920,768,478	6.6	92,001,647	831,634,968
Collingsworth	65	78	5,500,551	7,357,902	-25.2	1,499	1,820,024
Colorado	510	549	98,786,056	97,646,314	1.2	306,156	22,893,229
Comal	1,764	1,844	677,762,741	798,956,739	-15.2	2,380,142	116,232,427
Comanche	290	313	39,404,212	37,170,672	6.0	97,194	11,730,565
Concho	65	72	4,976,913	4,689,088	6.1	47,347	1,668,360
Cooke	889	998	158,322,821	145,484,560	8.8	24,626,427	79,322,191
Coryell	738	805	92,963,675	76,902,618	20.9	728,097	46,823,092
Cottle	57	54	3,087,157	3,414,332	-9.6	1,486	820,537
Crane	119	143	20,190,752	15,325,484	31.7	823,836	5,599,406

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County	Reporting Outlets		Gross Sales		Gross Sales	Percent	Use Tax	Amount Subject to
	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr	Change	Purchases	State Sales & Use Tax	
Crockett	129	151	\$ 12,165,954	\$ 10,928,196	11.3%	\$ 30,553	\$ 4,730,352	
Crosby	107	123	17,856,442	19,743,388	-9.6	44,831	2,366,037	
Culberson	89	101	11,426,864	12,168,843	-6.1	3,025	3,051,688	
Dallam	245	252	51,021,236	44,869,968	13.7	167,555	10,241,026	
Dallas	48,431	54,669	27,742,646,934	26,981,117,115	2.8	794,350,496	8,231,953,452	
Dawson	345	364	48,796,613	49,201,877	-0.8	119,846	14,771,381	
Deaf Smith	396	431	97,427,281	90,858,373	7.2	402,238	15,872,434	
Delta	87	88	3,852,477	4,288,038	-10.2	334	1,486,470	
Denton	5,198	5,553	1,501,345,675	1,263,689,950	18.8	9,000,246	544,913,711	
De Witt	416	445	58,648,612	57,331,202	2.3	467,194	14,897,262	
Dickens	53	57	10,026,104	9,374,320	7.0	2,635	1,945,854	
Dimmitt	157	181	18,016,710	17,071,029	5.5	82,114	7,212,861	
Donley	105	106	5,393,177	4,877,660	10.6	65,137	2,477,125	
Duval	191	211	15,768,510	16,579,997	-4.9	9,433	5,899,007	
Eastland	492	538	90,657,695	87,398,606	3.7	184,154	15,991,718	
Ector	3,685	4,195	690,683,835	674,459,245	2.4	7,506,842	250,382,251	
Edwards	40	39	2,876,826	2,602,008	10.6	46,820	1,426,578	
Ellis	1,772	2,043	634,415,649	446,105,052	42.2	15,959,406	119,383,393	
El Paso	9,694	10,562	3,046,764,822	3,184,288,367	-4.3	30,385,031	885,263,066	
Erath	653	712	115,295,333	110,129,448	4.7	680,093	42,107,961	
Falls	271	298	29,304,916	29,927,743	-2.1	83,057	11,750,021	
Fannin	489	525	134,912,111	143,586,924	-6.0	271,542	19,043,070	
Fayette	709	770	117,894,240	115,433,018	2.1	500,937	29,994,466	
Fisher	68	78	5,485,905	6,396,508	-14.2	30,734	1,504,055	
Floyd	148	158	22,883,346	22,202,621	3.1	19,507	3,420,993	
Foard	35	40	1,642,416	1,970,974	-16.7	33,418	536,093	
Fort Bend	4,568	5,168	1,207,760,633	1,059,557,072	14.0	10,635,025	369,245,976	
Franklin	160	171	14,449,809	12,926,825	11.8	140,488	5,945,239	
Freestone	318	368	46,691,745	42,263,532	10.5	85,531	14,649,024	
Frio	263	308	30,047,327	30,061,383	-0.0	130,185	12,337,868	
Gaines	280	315	48,679,344	48,613,101	0.1	1,732,661	12,341,676	
Galveston	4,632	5,175	1,728,826,399	1,489,468,907	16.1	29,550,942	356,017,626	
Garza	244	248	11,534,090	10,547,112	9.4	5,653	5,738,058	
Gillespie	716	756	86,503,697	74,240,976	16.5	578,015	34,065,463	
Glasscock	24	26	1,464,258	1,644,923	-11.0	2,095	271,141	
Goliad	103	102	7,492,669	7,275,771	3.0	4,151	2,885,939	
Gonzales	340	376	97,805,055	79,682,859	22.7	308,360	15,799,718	
Gray	627	703	98,161,741	96,353,805	1.9	1,151,102	47,592,734	
Grayson	2,420	2,708	495,929,953	428,003,117	15.9	4,781,933	179,380,831	
Gregg	3,415	3,665	1,035,579,699	1,000,112,916	3.5	10,331,157	325,532,851	
Grimes	348	379	122,274,653	93,555,718	30.7	16,620,824	32,556,180	
Guadalupe	1,232	1,350	271,800,543	274,793,673	-1.1	6,880,024	80,108,462	
Hale	779	821	539,517,923	1,025,286,918	-47.4	6,798,895	43,790,054	
Hall	100	112	6,804,556	8,744,348	-22.2	6,851	2,914,386	
Hamilton	207	237	19,920,124	23,159,813	-14.0	160,546	6,666,411	
Hansford	155	164	51,241,783	30,576,806	67.6	90,203	4,688,299	
Hardeman	116	131	7,677,859	6,730,615	14.1	272,378	3,383,110	
Hardin	795	878	150,844,122	151,091,657	-0.2	562,112	38,146,651	
Harris	67,948	76,210	27,726,911,570	26,690,415,470	3.9	864,299,300	8,013,079,737	
Harrison	1,042	1,161	363,072,677	369,321,020	-1.7	21,952,019	82,633,658	
Hartley	42	47	9,734,363	8,350,246	16.6	17,297	1,677,745	
Haskell	172	192	16,443,496	14,207,898	15.7	4,535	4,211,789	

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	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr			
Hays	1,797	1,892	\$ 325,296,727	\$ 304,031,717	7.0%	\$ 4,754,399	\$ 141,719,289
Hemphill	147	160	12,240,850	11,290,185	8.4	223,503	4,457,391
Henderson	1,317	1,560	174,952,881	176,013,132	-0.6	3,652,464	79,575,159
Hidalgo	6,966	7,890	1,367,652,840	1,435,204,228	-4.7	6,488,440	517,971,171
Hill	722	793	112,318,956	100,099,188	12.2	286,428	44,605,892
Hockley	547	582	72,889,746	73,745,772	-1.2	4,546,719	31,535,805
Hood	745	806	91,145,076	77,530,250	17.6	208,743	43,858,812
Hopkins	684	783	249,401,769	253,849,018	-1.8	1,453,659	46,564,228
Houston	344	380	89,981,916	85,359,797	5.4	3,533,574	26,278,756
Howard	776	892	148,280,944	151,828,472	-2.3	4,293,849	45,762,318
Hudspeth	41	47	2,255,449	1,999,319	12.8	1,690	725,444
Hunt	1,346	1,526	385,394,742	408,070,925	-5.6	24,778,884	102,682,050
Hutchinson	562	585	123,016,205	96,437,303	27.6	4,383,713	34,180,403
Irion	43	59	2,679,288	3,035,809	-11.7	12,132	1,160,696
Jack	199	222	12,651,908	9,453,574	33.8	9,049	5,234,825
Jackson	271	295	65,877,153	64,681,981	1.8	10,110,847	24,778,824
Jasper	738	800	264,679,645	701,360,500	-62.3	28,070,811	75,337,957
Jeff Davis	67	68	2,348,957	2,048,502	14.7	1,177	1,357,351
Jefferson	5,092	5,527	1,799,796,691	1,731,298,143	4.0	26,427,912	495,519,142
Jim Hogg	100	114	10,801,445	10,961,620	-1.5	9,962	4,689,686
Jim Wells	779	861	113,120,523	106,653,499	6.1	5,177,035	56,716,839
Johnson	1,743	1,970	396,666,471	360,015,031	10.2	1,347,078	108,550,906
Jones	305	337	53,664,051	49,875,787	7.6	112,438	17,040,911
Karnes	242	269	28,939,427	28,306,437	2.2	170,062	9,029,666
Kaufman	1,406	1,513	233,447,565	209,309,112	11.5	2,256,608	77,237,917
Kendall	651	644	97,968,487	80,518,526	21.7	222,053	26,175,672
Kenedy	7	8	178,646	252,890	-29.4	0	55,226
Kent	20	24	3,388,366	3,145,426	7.7	198	225,566
Kerr	1,042	1,080	152,578,938	143,087,659	6.6	1,107,109	75,549,708
Kimble	130	137	14,938,475	14,996,328	-0.4	7,468	5,333,862
King	10	8	415,933	103,073	303.5	0	132,219
Kinney	56	56	5,369,717	5,202,283	3.2	841	1,619,551
Kleberg	523	562	74,470,538	72,598,401	2.6	937,473	35,440,452
Knox	112	131	12,906,837	13,377,743	-3.5	25,257	3,357,643
Lamar	1,010	1,137	192,147,263	173,551,787	10.7	9,687,096	79,381,807
Lamb	295	336	73,266,873	65,112,249	12.5	650,211	8,937,812
Lampasas	341	369	34,593,848	35,673,685	-3.0	119,100	11,623,567
La Salle	111	124	7,762,860	5,976,109	29.9	11,778	2,819,873
Lavaca	426	459	93,292,538	80,505,821	15.9	2,541,707	21,636,278
Lee	360	384	74,340,079	75,231,347	-1.2	178,944	21,100,480
Leon	311	338	114,209,476	114,817,511	-0.5	5,277,900	15,357,164
Liberty	1,006	1,120	367,848,581	204,983,455	79.5	11,120,889	68,333,885
Limestone	422	484	58,257,449	60,282,368	-3.4	83,747	19,604,361
Lipscomb	90	93	5,637,270	24,503,383	-77.0	20,393	1,444,724
Live Oak	233	257	28,112,477	24,087,164	16.7	14,396	8,452,042
Llano	414	454	42,349,384	44,392,238	-4.6	298,515	13,426,207
Loving	5	5	19,935	50,630	-60.6	0	12,645
Lubbock	5,972	6,331	1,691,991,469	1,601,049,078	5.7	10,422,026	471,344,056
Lynn	92	95	21,859,176	21,682,115	0.8	7,137	4,258,542
Madison	177	217	24,388,944	24,719,585	-1.3	50,116	8,153,210
Marion	248	291	23,229,671	23,014,606	0.9	41,226	6,131,436
Martin	102	134	27,850,790	41,164,363	-32.3	10,074	4,460,916

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	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr			
Mason	109	128	\$ 7,366,862	\$ 6,940,190	6.1%	\$ 12,770	\$ 2,095,077
Matagorda	743	859	116,639,871	118,935,208	-1.9	261,659	37,338,522
Maverick	642	746	92,494,855	89,111,075	3.8	396,427	39,289,945
McCulloch	200	227	31,471,395	30,277,699	3.9	84,010	10,094,876
McLennan	4,495	4,864	1,424,811,312	1,379,104,000	3.3	9,023,329	352,438,737
McMullen	18	22	611,377	633,879	-3.5	4,929	306,181
Medina	547	621	91,127,978	86,462,025	5.4	662,990	20,187,693
Menard	61	65	5,545,848	5,162,662	7.4	2,459	1,315,425
Midland	3,682	4,178	924,754,560	597,059,584	54.9	13,736,882	300,317,412
Milam	475	490	57,775,959	56,155,843	2.9	18,812,031	34,733,617
Mills	109	119	7,882,781	8,073,363	-2.4	12,257	3,581,522
Mitchell	187	216	14,084,325	15,681,644	-10.2	17,392	6,354,896
Montague	522	565	51,728,247	48,331,590	7.0	77,483	16,371,624
Montgomery	4,459	4,773	1,065,612,857	1,000,756,626	6.5	28,549,559	432,219,643
Moore	403	438	79,075,469	67,265,264	17.6	8,163,011	28,448,076
Morris	241	267	150,956,012	132,057,561	14.3	3,588,892	17,695,153
Motley	45	53	4,717,180	4,736,687	-0.4	46,664	962,844
Nacogdoches	1,129	1,202	282,273,019	297,825,290	-5.2	1,140,146	89,341,443
Navarro	885	1,023	192,802,473	184,359,095	4.6	1,371,392	51,294,470
Newton	157	183	26,870,413	24,787,589	8.4	176,301	4,748,483
Nolan	425	449	57,880,553	74,553,000	-22.4	304,218	23,968,756
Nueces	6,864	7,594	2,066,917,311	2,022,133,010	2.2	35,953,990	697,311,353
Ochiltree	306	323	42,896,405	38,379,911	11.8	152,615	16,925,741
Oldham	48	53	4,417,321	3,916,382	12.8	235,684	1,301,433
Orange	1,395	1,593	264,848,862	277,922,479	-4.7	6,037,915	91,095,163
Palo Pinto	623	680	134,225,268	124,654,470	7.7	387,494	42,264,293
Panola	409	464	48,848,788	48,651,311	0.4	854,860	19,189,530
Parker	1,194	1,288	290,077,693	266,596,507	8.8	3,139,358	75,668,463
Parmer	152	164	47,877,756	215,694,510	-77.8	24,407,083	28,086,795
Pecos	409	444	45,864,805	41,252,704	11.2	2,628,424	19,530,385
Polk	711	774	118,304,757	111,016,558	6.6	327,325	43,694,492
Potter	3,308	3,515	1,083,139,359	1,056,695,297	2.5	31,353,164	386,511,053
Presidio	147	183	8,543,277	8,192,941	4.3	5,897	3,130,008
Rains	165	176	14,608,920	17,560,758	-16.8	90,056	6,189,392
Randall	1,511	1,687	379,039,444	414,025,491	-8.5	2,384,243	82,045,779
Reagan	121	122	14,171,271	13,393,205	5.8	3,353	6,533,982
Real	88	95	2,569,132	3,809,203	-32.6	55,676	1,198,290
Red River	232	246	43,664,837	44,329,573	-1.5	115,597	7,129,791
Reeves	303	341	31,260,380	31,686,775	-1.3	71,895	11,638,903
Refugio	183	190	16,689,627	89,065,128	-81.3	823,703	8,297,107
Roberts	23	22	762,845	908,761	-16.1	497	344,805
Robertson	259	289	42,122,694	38,804,712	8.6	251,341	7,645,351
Rockwall	758	853	97,218,837	102,130,798	-4.8	1,190,067	41,853,091
Runnels	263	289	42,538,132	43,592,644	-2.4	131,744	12,838,585
Rusk	768	877	113,760,265	115,801,802	-1.8	889,972	38,686,099
Sabine	223	235	44,647,486	119,555,152	-62.7	134,274	7,263,138
San Augustine	140	145	25,510,118	25,934,953	-1.6	38,755	5,921,801
San Jacinto	233	263	15,006,985	15,081,017	-0.5	11,359	6,463,019
San Patricio	967	1,049	128,538,163	118,239,591	8.7	11,221,623	53,033,699
San Saba	135	143	9,603,378	10,003,732	-4.0	21,621	3,432,275
Schleicher	66	72	8,656,332	8,722,457	-0.8	4,629	2,154,066
Scurry	439	483	73,117,992	66,817,195	9.4	4,597,953	28,285,727

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County	Reporting Outlets		Gross Sales		Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr				
Shackelford	92	111	\$ 5,093,168	\$ 4,876,672	4.4%	\$ 9,292	\$ 2,720,213	
Shelby	452	475	65,207,719	78,029,068	-16.4	337,340	21,656,182	
Sherman	58	71	6,163,713	4,430,014	39.1	44,846	1,564,884	
Smith	4,177	4,784	957,519,533	917,933,738	4.3	14,393,268	360,845,602	
Somervell	157	166	12,434,905	11,992,830	3.7	767,265	6,076,393	
Starr	544	670	64,157,270	74,082,869	-13.4	122,637	28,492,292	
Stephens	307	345	29,473,257	28,297,593	4.2	62,147	12,473,047	
Sterling	47	54	2,836,234	2,776,811	2.1	22,205	1,534,220	
Stonewall	69	78	3,512,420	3,854,242	-8.9	2,542	1,683,404	
Sutton	149	157	17,168,744	16,298,418	5.3	39,823	6,878,873	
Swisher	161	186	22,542,289	19,514,776	15.5	57,920	4,654,904	
Tarrant	24,778	26,619	9,100,503,992	8,621,099,660	5.6	287,964,872	3,121,495,827	
Taylor	2,946	3,256	747,566,462	710,573,037	5.2	114,491,639	352,594,609	
Terrill	42	34	1,501,288	1,695,695	-11.5	1,280	441,503	
Terry	252	262	53,626,268	52,663,945	1.8	27,233,862	38,518,184	
Throckmorton	55	59	1,941,035	2,021,407	-4.0	26,989	904,200	
Titus	637	703	255,930,316	232,390,946	10.1	3,575,397	49,644,343	
Tom Green	2,638	2,856	488,155,852	470,604,658	3.7	17,372,054	194,982,535	
Travis	17,192	18,789	5,187,613,144	4,840,371,596	7.2	116,424,216	1,981,366,036	
Trinity	284	292	23,494,352	22,011,197	6.7	98,045	8,508,771	
Tyler	283	310	32,267,389	42,384,418	-23.9	88,649	10,744,771	
Upshur	533	624	78,001,892	71,985,563	8.4	250,101	21,579,899	
Upton	118	140	7,341,495	7,602,546	-3.4	6,120	3,394,592	
Uvalde	529	576	88,331,462	91,940,195	-3.9	227,709	28,935,909	
Val Verde	766	845	104,885,899	87,896,995	19.3	329,043	45,073,499	
Van Zandt	1,136	1,285	75,555,916	71,769,158	5.3	7,896,285	41,546,019	
Victoria	1,720	1,903	426,122,664	414,605,915	2.8	4,670,323	165,900,588	
Walker	834	919	169,575,157	158,868,107	6.7	514,940	52,661,607	
Waller	431	518	163,314,368	148,815,345	9.7	393,561	23,120,055	
Ward	296	379	30,158,576	29,707,765	1.5	53,779	13,489,742	
Washington	763	817	196,677,948	177,686,130	10.7	1,717,869	46,572,001	
Webb	2,996	3,443	719,540,180	637,711,567	12.8	7,950,999	226,566,488	
Wharton	874	956	161,095,676	171,327,975	-6.0	3,598,850	48,532,681	
Wheeler	140	162	15,357,480	14,693,698	4.5	20,779	4,189,151	
Wichita	2,959	3,308	578,166,175	561,428,332	3.0	13,594,659	224,960,771	
Wilbarger	340	395	69,022,759	55,878,268	23.5	256,360	14,512,017	
Willacy	230	254	22,630,638	24,141,090	-6.3	76,099	9,082,746	
Williamson	3,402	3,558	809,271,857	677,310,125	19.5	6,762,824	291,734,450	
Wilson	358	425	38,879,359	37,284,006	4.3	83,175	12,598,722	
Winkler	202	242	30,639,810	30,619,875	0.1	42,079	9,561,191	
Wise	709	685	144,938,032	122,533,789	18.3	13,935,582	58,993,624	
Wood	881	996	95,762,796	91,461,427	4.7	405,037	35,438,115	
Yoakum	225	248	32,187,693	39,281,140	-18.1	120,962	8,225,455	
Young	675	716	84,795,325	63,723,574	33.1	283,240	29,049,462	
Zapata	185	228	15,592,927	13,478,898	15.7	326,976	7,073,533	
Zavala	140	149	34,333,827	29,979,469	14.5	15,258	3,447,426	
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In-State Total	389,736	430,481	\$128,245,991,273	\$123,316,427,457	4.0%	\$3,182,709,286	\$39,567,983,147	

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State or Country	Reporting Outlets 1996 2nd Qtr	Reporting Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Alabama	149	160	\$ 71,132,354	\$ 67,514,472	5.4%	\$ 350,907	\$ 17,307,620
Alaska	*	*	*	*	*	*	*
Arizona	195	232	130,437,802	106,332,090	22.7	701,098	27,346,191
Arkansas	383	430	214,079,301	215,149,782	-0.5	566,274	19,494,488
California	1,173	1,266	4,256,071,148	4,910,111,075	-13.3	10,311,157	320,966,890
Colorado	303	342	167,838,928	178,394,919	-5.9	35,298,882	77,883,079
Connecticut	217	236	321,977,495	256,713,820	25.4	2,582,108	122,000,173
Delaware	22	28	124,377,387	203,492,764	-38.9	476,389	2,514,890
Florida	358	373	253,298,298	227,144,087	11.5	1,338,255	71,437,827
Georgia	424	449	499,131,660	412,134,396	21.1	1,415,072	102,218,307
Hawaii	*	*	*	*	*	*	*
Idaho	11	14	7,187,352	7,826,298	-8.2	418,154	4,380,267
Illinois	596	633	963,522,139	854,357,229	12.8	29,757,235	296,533,242
Indiana	152	172	294,515,516	310,996,892	-5.3	34,638,698	71,091,734
Iowa	119	131	69,034,483	71,168,040	-3.0	459,720	16,696,362
Kansas	290	317	95,182,221	97,465,165	-2.3	30,665,089	53,479,424
Kentucky	84	96	132,472,042	106,538,118	24.3	309,319	15,744,325
Louisiana	827	931	450,090,114	538,305,628	-16.4	4,491,327	78,090,193
Maine	10	11	5,991,015	5,012,561	19.5	0	1,170,029
Maryland	123	131	55,057,098	103,857,126	-47.0	414,365	12,468,925
Massachusetts	371	371	621,214,817	615,017,255	1.0	3,325,771	101,114,146
Michigan	247	253	219,673,169	209,695,136	4.8	1,225,990	75,909,939
Minnesota	356	343	473,021,605	407,444,417	16.1	3,989,198	114,086,082
Mississippi	95	114	88,528,401	78,113,664	13.3	562,726	39,646,207
Missouri	376	402	465,973,317	394,128,138	18.2	19,262,551	159,442,144
Montana	12	13	4,978,948	8,888,219	-44.0	0	555,843
Nebraska	102	105	48,193,911	85,482,056	-43.6	1,173,870	27,469,931
Nevada	42	39	8,771,293	7,881,390	11.3	408,357	6,042,876
New Hampshire	49	46	37,591,574	25,478,525	47.5	9,731	10,030,578
New Jersey	363	389	1,648,407,952	1,448,667,907	13.8	4,673,513	785,888,968
New Mexico	441	500	116,069,400	137,107,252	-15.3	3,073,538	21,597,123
New York	514	548	848,881,994	906,178,952	-6.3	12,371,472	209,587,391
North Carolina	255	252	296,784,853	297,495,563	-0.2	2,648,746	34,377,364
North Dakota	9	11	1,433,992	687,562	108.6	0	573,738
Ohio	444	474	954,576,909	872,573,829	9.4	8,033,770	154,264,874
Oklahoma	832	995	1,951,785,303	1,801,958,072	8.3	32,319,961	92,967,204
Oregon	113	119	114,008,859	74,785,698	52.4	139,003	10,160,284
Pennsylvania	355	407	946,626,597	992,218,411	-4.6	15,270,359	84,356,161
Rhode Island	23	23	19,309,204	19,209,144	0.5	23,960	3,529,191
South Carolina	95	103	66,985,403	57,605,672	16.3	335,709	14,545,618
South Dakota	29	26	49,548,785	31,030,402	59.7	113,751	22,936,857
Tennessee	285	299	218,862,810	194,118,573	12.7	2,901,815	74,091,917
Utah	113	100	61,382,830	65,797,452	-6.7	348,567	17,525,202
Vermont	9	9	2,028,725	2,250,334	-9.8	63,057	737,139
Virginia	177	179	258,198,282	199,656,882	29.3	1,184,104	30,145,623
Washington	143	143	118,386,355	94,496,145	25.3	236,207	29,657,658
Washington DC	18	22	204,832,629	196,197,435	4.4	51,852,284	255,521,200
West Virginia	14	15	16,297,475	17,813,593	-8.5	0	8,522,411
Wisconsin	222	246	191,885,482	250,030,185	-23.3	1,508,190	36,961,314
Wyoming	13	15	8,131,030	6,411,615	26.8	0	1,933,618
Canada	19	25	1,712,730	5,682,300	-69.9	0	1,424,914
Mexico	237	289	1,219	63,660	-98.1	107,369	108,588

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr			
Other	4 -----	8 -----	\$ 0 -----	\$ 7,424,472 -----	-100.0%	\$ 0 -----	\$ 0 -----
Out-of-State Total	11,816 =====	12,838 =====	\$ 18,180,228,057 =====	\$ 18,186,339,806 =====	-0.0%	\$ 321,376,792 =====	\$ 3,739,369,691 =====
 Total	 401,552	 443,319	 \$146,426,219,330	 \$141,502,767,263	 3.5%	 \$3,504,086,078	 \$43,307,352,838

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

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County	Reporting Outlets		Gross Sales		Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr				
Anderson	475	532	\$ 445,994,924	\$ 886,275,328	-49.7%	\$ 241,249	\$ 36,716,844	
Andrews	198	227	23,071,489	18,167,494	27.0	39,514	8,502,889	
Angelina	786	850	169,052,043	166,223,794	1.7	514,394	83,057,810	
Aransas	295	330	49,190,142	50,750,240	-3.1	48,815	20,444,947	
Archer	107	109	9,748,178	8,189,049	19.0	7,680	3,268,399	
Armstrong	20	25	1,187,892	1,325,300	-10.4	575	502,601	
Atascosa	317	357	40,156,017	37,000,123	8.5	203,336	19,546,525	
Austin	343	370	50,794,103	48,118,185	5.6	389,749	22,182,070	
Bailey	90	95	12,053,304	14,845,522	-18.8	10,611	3,776,559	
Bandera	180	211	14,054,475	15,174,803	-7.4	39,120	6,777,751	
Bastrop	494	536	98,977,459	81,152,958	22.0	144,370	30,353,714	
Baylor	72	80	7,541,313	7,472,215	0.9	1,123	2,416,918	
Bee	263	312	32,809,323	32,896,602	-0.3	102,981	18,824,868	
Bell	2,207	2,360	704,263,283	582,339,218	20.9	4,945,788	238,938,686	
Bexar	13,077	14,054	3,366,437,093	3,159,911,508	6.5	31,648,434	1,662,907,889	
Blanco	151	180	8,493,142	7,993,513	6.3	4,010	3,684,336	
Borden	7	8	88,763	45,632	94.5	0	86,869	
Bosque	200	233	15,446,607	15,165,444	1.9	4,618	6,958,150	
Bowie	1,010	1,139	227,110,761	215,592,744	5.3	1,591,538	111,847,076	
Brazoria	2,327	2,622	406,658,524	376,251,627	8.1	1,999,648	190,397,100	
Brazos	1,389	1,407	318,440,324	294,088,829	8.3	1,608,203	177,977,722	
Brewster	201	208	17,965,245	16,735,255	7.3	71,318	9,052,003	
Briscoe	33	33	1,202,768	1,652,373	-27.2	1,181	516,492	
Brooks	103	108	11,192,924	10,888,440	2.8	12,527	6,075,142	
Brown	460	491	73,986,700	72,686,277	1.8	204,515	39,958,793	
Burleson	177	181	22,564,812	21,954,306	2.8	25,080	9,229,907	
Burnet	470	490	71,015,835	63,169,241	12.4	283,009	37,703,047	
Caldwell	286	314	39,170,660	36,324,893	7.8	92,521	15,597,038	
Calhoun	252	272	32,574,698	31,193,213	4.4	128,409	16,592,861	
Callahan	148	175	8,508,264	7,635,815	11.4	4,371	3,805,352	
Cameron	3,260	3,769	477,786,902	470,803,751	1.5	2,662,028	263,179,932	
Camp	148	164	21,267,959	20,892,175	1.8	15,609	7,745,649	
Carson	79	77	4,995,611	4,882,984	2.3	37,657	1,859,130	
Cass	376	418	49,586,748	44,436,008	11.6	52,531	16,327,053	
Castro	93	101	13,215,880	12,934,757	2.2	545,893	4,006,568	
Chambers	257	320	114,106,354	115,350,119	-1.1	914,290	12,897,120	
Cherokee	463	532	73,087,890	66,060,282	10.6	97,960	27,735,428	
Childress	105	113	15,204,931	13,622,218	11.6	29,572	7,260,825	
Clay	108	125	12,103,451	11,548,256	4.8	12,954	3,080,462	
Cochran	41	42	3,457,848	3,395,468	1.8	2,290	1,237,627	
Coke	52	58	6,488,276	7,132,037	-9.0	57,740	1,158,676	
Coleman	135	151	15,073,686	13,931,796	8.2	7,100	5,474,075	
Collin	2,940	3,065	992,816,321	854,808,172	16.1	5,099,190	532,798,209	
Collingsworth	33	38	2,931,570	3,161,062	-7.3	1,109	1,135,349	
Colorado	296	318	38,943,204	43,331,395	-10.1	152,082	15,143,216	
Comal	943	1,012	521,640,314	661,269,074	-21.1	1,811,378	85,905,443	
Comanche	189	204	23,640,756	22,693,630	4.2	14,988	8,229,513	
Concho	42	45	4,390,174	4,127,509	6.4	2,050	1,261,708	
Cooke	532	582	85,977,782	78,471,247	9.6	212,458	41,553,121	
Coryell	430	474	66,474,925	51,508,973	29.1	200,653	33,768,320	
Cottle	39	36	2,711,615	2,645,997	2.5	326	595,316	
Crane	62	71	10,624,580	5,518,151	92.5	1,640	2,353,296	

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr			
Crockett	74	89	\$ 6,730,294	\$ 6,262,543	7.5%	\$ 2,784	\$ 3,169,120
Crosby	71	82	13,393,237	7,588,693	76.5	8,285	1,991,636
Culberson	59	69	9,612,309	9,197,048	4.5	1,437	2,696,849
Dallam	135	140	13,398,416	13,929,424	-3.8	110,848	6,296,334
Dallas	23,615	26,447	8,139,641,209	7,523,669,683	8.2	99,599,058	3,390,954,669
Dawson	192	196	24,161,866	23,776,429	1.6	71,198	9,750,312
Deaf Smith	222	227	31,061,831	32,810,108	-5.3	96,797	10,955,595
Delta	59	58	3,105,656	2,824,714	9.9	191	1,048,587
Denton	2,687	2,886	742,509,053	645,916,996	15.0	3,820,811	384,439,773
De Witt	256	266	29,557,201	29,857,706	-1.0	166,489	10,948,610
Dickens	37	40	2,315,588	2,292,987	1.0	2,569	1,034,110
Dimmitt	98	117	10,586,211	10,000,817	5.9	77,706	6,043,813
Donley	67	65	4,093,250	3,553,037	15.2	1,487	1,923,652
Duval	124	137	7,249,840	7,389,510	-1.9	9,399	3,616,358
Eastland	261	285	33,812,056	31,451,385	7.5	94,783	12,080,609
Ector	1,817	2,118	297,245,571	296,256,040	0.3	982,738	151,190,499
Edwards	19	20	2,173,311	1,871,907	16.1	338	870,726
Ellis	935	1,084	145,886,841	139,649,350	4.5	4,752,344	73,311,473
El Paso	5,706	6,177	1,302,361,266	1,200,909,961	8.4	7,975,533	613,128,266
Erath	354	385	73,013,488	67,682,774	7.9	573,427	31,835,758
Falls	186	203	17,573,172	17,315,514	1.5	60,014	7,884,804
Fannin	307	325	40,508,506	34,457,146	17.6	85,626	13,007,714
Fayette	413	443	60,887,148	54,647,321	11.4	187,320	18,789,979
Fisher	40	44	2,696,712	2,896,908	-6.9	1,763	1,103,705
Floyd	89	94	10,004,527	9,695,405	3.2	8,233	2,287,829
Foard	20	22	1,424,834	1,286,785	10.7	28,266	466,082
Fort Bend	2,342	2,671	472,046,563	381,537,842	23.7	2,659,141	241,166,117
Franklin	109	116	10,713,976	9,931,173	7.9	105,759	4,749,382
Freestone	197	233	28,711,710	23,572,592	21.8	39,096	7,794,399
Frio	152	169	18,121,552	17,908,623	1.2	22,368	7,843,060
Gaines	171	194	22,950,931	18,334,307	25.2	74,385	6,899,159
Galveston	2,704	3,001	431,718,873	415,403,773	3.9	1,606,053	238,391,615
Garza	184	184	6,614,824	5,998,206	10.3	4,368	3,511,474
Gillespie	422	451	48,936,149	43,691,757	12.0	320,026	26,738,783
Glasscock	14	14	402,293	401,424	0.2	1,442	185,356
Goliad	66	63	5,993,644	6,004,547	-0.2	2,477	2,391,755
Gonzales	193	224	36,762,277	30,451,921	20.7	71,514	10,790,351
Gray	330	365	55,513,893	51,667,664	7.4	194,249	29,969,192
Grayson	1,364	1,524	273,665,700	242,380,501	12.9	710,350	132,484,819
Gregg	1,812	1,936	439,534,599	401,457,813	9.5	896,919	207,342,601
Grimes	223	248	62,256,927	54,788,608	13.6	61,479	11,395,631
Guadalupe	667	723	96,000,266	85,075,182	12.8	276,295	52,816,352
Hale	446	462	453,002,749	749,747,679	-39.6	490,866	29,584,471
Hall	69	73	3,697,152	5,688,640	-35.0	6,347	1,940,342
Hamilton	122	143	10,438,225	10,130,499	3.0	45,155	4,145,824
Hansford	80	86	8,622,562	9,476,318	-9.0	27,778	3,006,916
Hardeman	73	82	5,159,337	4,840,494	6.6	1,852	2,523,140
Hardin	459	488	85,647,235	83,445,253	2.6	111,679	29,881,947
Harris	35,794	40,094	8,846,857,518	8,108,113,353	9.1	58,754,720	4,290,983,744
Harrison	545	606	86,914,053	85,573,270	1.6	457,678	39,951,165
Hartley	25	24	6,241,567	5,598,877	11.5	8,880	1,448,498
Haskell	110	124	13,148,174	11,535,032	14.0	1,977	3,124,715

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	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr			
Hays	1,031	1,075	\$ 164,957,861	\$ 162,048,792	1.8%	\$ 2,704,300	\$ 102,827,172
Hemphill	69	76	4,665,778	4,348,628	7.3	118,391	2,459,743
Henderson	867	1,029	128,213,014	114,139,056	12.3	208,600	59,185,491
Hidalgo	4,370	4,956	800,855,138	756,350,859	5.9	3,430,382	416,339,507
Hill	481	533	84,394,786	74,123,869	13.9	95,928	38,887,702
Hockley	291	311	36,851,697	34,239,281	7.6	4,467,018	20,470,531
Hood	467	495	70,092,961	60,592,003	15.7	146,668	35,731,204
Hopkins	403	470	88,802,504	82,353,017	7.8	347,638	32,769,851
Houston	204	214	28,853,362	27,734,927	4.0	30,372	11,352,798
Howard	419	478	67,885,630	63,972,379	6.1	69,482	29,954,204
Hudspeth	33	37	1,758,660	1,534,442	14.6	1,059	535,442
Hunt	832	939	128,426,402	117,332,197	9.5	484,420	61,660,047
Hutchinson	282	300	39,713,900	40,255,050	-1.3	93,085	20,439,322
Irion	20	28	840,686	806,715	4.2	3,511	555,227
Jack	102	117	6,346,938	6,286,736	1.0	2,404	3,341,821
Jackson	149	161	53,643,141	51,458,330	4.2	9,794,229	19,435,680
Jasper	429	451	96,653,386	92,470,603	4.5	6,769,547	42,121,172
Jeff Davis	44	51	1,934,588	1,666,521	16.1	415	1,275,519
Jefferson	2,706	2,948	567,503,285	546,064,094	3.9	2,388,867	319,750,920
Jim Hogg	73	87	8,037,313	7,845,925	2.4	9,496	3,349,955
Jim Wells	434	494	60,229,469	57,114,724	5.5	4,091,868	36,274,543
Johnson	844	946	169,580,522	154,337,249	9.9	214,412	79,609,205
Jones	162	185	34,077,265	33,263,242	2.4	33,484	13,856,440
Karnes	142	154	16,094,837	16,182,158	-0.5	16,058	7,315,436
Kaufman	854	921	122,971,474	109,104,671	12.7	145,567	55,884,238
Kendall	370	373	72,176,124	60,173,700	19.9	49,557	18,261,285
Kenedy	5	6	136,528	147,534	-7.5	0	54,643
Kent	11	13	2,827,961	2,560,401	10.4	0	116,267
Kerr	558	579	97,539,786	92,435,509	5.5	383,580	54,280,002
Kimble	78	83	11,825,952	11,232,767	5.3	6,773	4,538,385
King	7	7	415,027	102,961	303.1	0	131,882
Kinney	40	36	1,709,569	1,537,696	11.2	333	886,109
Kleberg	314	335	49,928,984	46,907,010	6.4	752,475	29,597,895
Knox	63	77	4,782,725	4,942,309	-3.2	13,102	1,652,971
Lamar	586	657	117,631,555	109,990,256	6.9	6,393,721	62,929,763
Lamb	181	214	13,320,570	12,983,362	2.6	421,660	6,840,220
Lampasas	188	205	21,259,652	22,532,434	-5.6	29,469	8,516,046
La Salle	81	84	5,916,702	4,347,779	36.1	9,505	2,303,385
Lavaca	244	274	34,819,557	34,020,549	2.3	170,939	13,259,638
Lee	181	198	30,741,475	33,164,834	-7.3	105,089	12,523,253
Leon	184	208	21,681,253	19,925,364	8.8	27,030	7,838,068
Liberty	594	655	272,732,119	109,320,673	149.5	403,965	44,310,002
Limestone	277	309	37,051,712	36,756,205	0.8	27,715	15,922,076
Lipscomb	45	49	2,605,861	2,254,267	15.6	1,799	939,833
Live Oak	148	163	22,360,974	19,988,939	11.9	11,781	6,027,300
Llano	235	263	21,746,916	21,904,699	-0.7	178,210	9,417,542
Loving	5	5	19,935	50,630	-60.6	0	12,645
Lubbock	3,233	3,439	696,378,256	627,161,440	11.0	2,987,113	332,779,418
Lynn	60	64	5,390,188	5,209,814	3.5	5,923	1,208,798
Madison	100	119	16,724,790	15,941,011	4.9	16,620	6,876,139
Marion	186	214	10,025,789	8,883,902	12.9	17,573	4,689,465
Martin	60	80	9,650,499	8,355,245	15.5	4,085	1,236,181

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	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr			
Mason	59	72	\$ 3,294,335	\$ 3,358,961	-1.9%	\$ 2,717	\$ 1,467,150
Matagorda	450	524	58,762,134	56,514,106	4.0	225,643	29,458,937
Maverick	462	527	64,232,596	60,661,585	5.9	385,157	35,465,711
McCulloch	118	131	14,043,106	14,035,749	0.1	70,840	8,072,503
McLennan	2,519	2,692	511,721,852	506,335,752	1.1	1,848,635	244,457,423
McMullen	11	16	522,975	521,409	0.3	0	265,156
Medina	337	373	56,274,342	51,259,249	9.8	127,385	15,485,562
Menard	40	46	2,214,509	2,132,875	3.8	1,783	1,002,278
Midland	1,816	2,069	324,563,866	280,169,667	15.8	2,290,153	178,724,558
Milam	297	305	33,376,842	33,848,395	-1.4	30,007	13,165,473
Mills	67	70	5,097,418	5,104,178	-0.1	2,442	2,103,619
Mitchell	116	136	9,936,039	11,016,824	-9.8	16,905	5,093,583
Montague	310	347	32,925,832	33,310,410	-1.2	33,463	12,280,626
Montgomery	2,321	2,476	508,384,439	455,662,035	11.6	3,412,026	288,364,364
Moore	215	242	27,956,502	28,994,454	-3.6	191,638	15,863,490
Morris	137	157	12,513,931	12,341,211	1.4	18,088	5,301,925
Motley	28	34	1,032,382	1,287,199	-19.8	505	471,396
Nacogdoches	633	704	124,991,325	120,504,983	3.7	433,576	60,236,945
Navarro	544	617	75,154,586	70,361,433	6.8	326,797	38,244,633
Newton	98	119	22,412,390	19,097,432	17.4	24,566	3,882,143
Nolan	235	242	27,579,547	27,902,335	-1.2	43,938	15,174,987
Nueces	3,618	4,053	752,757,465	724,311,673	3.9	5,268,125	414,318,570
Ochiltree	136	142	16,927,144	14,778,220	14.5	9,540	8,102,792
Oldham	28	30	2,309,064	2,587,444	-10.8	3,225	879,166
Orange	781	882	139,171,702	146,654,575	-5.1	442,468	70,247,420
Palo Pinto	358	382	52,296,583	49,922,792	4.8	102,638	27,186,945
Panola	226	251	28,733,847	26,434,536	8.7	39,704	13,124,998
Parker	627	684	162,039,187	150,479,472	7.7	226,404	52,575,925
Parmer	81	97	8,128,745	8,591,034	-5.4	39,747	2,591,351
Pecos	220	248	24,990,436	23,623,835	5.8	2,545,702	15,823,989
Polk	419	465	73,019,017	70,882,833	3.0	176,097	34,207,645
Potter	1,769	1,856	448,118,873	423,903,246	5.7	3,335,381	247,215,869
Presidio	111	141	6,202,374	6,388,950	-2.9	5,710	2,629,830
Rains	93	106	8,098,544	7,993,242	1.3	1,211	4,568,513
Randall	772	857	157,606,489	158,255,855	-0.4	246,832	55,960,048
Reagan	55	53	7,835,160	7,657,314	2.3	1,276	2,717,682
Real	59	64	2,282,777	3,476,091	-34.3	55,000	996,021
Red River	172	170	18,516,140	17,956,796	3.1	72,615	6,173,240
Reeves	184	209	18,687,452	19,224,977	-2.8	44,536	9,078,025
Refugio	112	112	10,776,751	10,160,143	6.1	752,824	5,929,067
Roberts	12	12	496,542	680,587	-27.0	497	239,573
Robertson	170	191	14,562,858	13,681,946	6.4	236,269	6,045,554
Rockwall	417	468	64,323,662	57,999,951	10.9	995,463	30,947,546
Runnels	154	162	13,891,595	16,563,853	-16.1	10,957	6,883,636
Rusk	446	516	49,063,661	47,162,601	4.0	509,399	22,272,785
Sabine	142	147	13,269,496	12,216,574	8.6	23,277	5,691,825
San Augustine	97	99	11,052,402	10,688,715	3.4	10,333	4,035,384
San Jacinto	160	176	10,302,923	10,114,093	1.9	9,698	5,054,063
San Patricio	558	614	85,034,187	77,605,179	9.6	127,283	32,787,732
San Saba	84	91	5,424,272	5,324,240	1.9	3,922	2,684,456
Schleicher	31	36	1,929,250	1,928,372	0.0	3,042	869,036
Scurry	216	234	29,020,168	28,008,309	3.6	208,789	13,951,422

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	1996	1995	1996	1995	1995	Change	Purchases	State Sales & Use Tax
	2nd Qtr	2nd Qtr	2nd Qtr	2nd Qtr	2nd Qtr			
Shackelford	47	58	\$ 2,876,460	\$ 2,734,106		5.2%	\$ 6,672	\$ 1,664,074
Shelby	276	280	38,169,623	36,867,161		3.5	124,667	16,515,118
Sherman	29	38	2,760,923	2,699,596		2.3	35,908	870,835
Smith	2,399	2,756	475,303,107	460,958,335		3.1	2,003,574	244,125,058
Somervell	90	103	7,153,635	6,953,903		2.9	24,045	3,673,977
Starr	406	502	53,402,507	50,551,845		5.6	77,223	25,244,296
Stephens	161	167	17,613,310	16,342,739		7.8	34,258	8,523,466
Sterling	30	32	1,798,514	1,645,456		9.3	18,796	1,235,773
Stonewall	37	42	2,338,064	2,278,565		2.6	594	922,782
Sutton	74	77	6,546,027	6,359,622		2.9	5,718	3,503,433
Swisher	89	104	10,587,268	8,955,889		18.2	32,144	3,241,287
Tarrant	12,314	13,110	3,774,658,464	3,439,726,930		9.7	19,557,890	1,922,633,782
Taylor	1,529	1,682	351,503,568	326,049,876		7.8	10,284,412	173,401,169
Terrell	29	25	1,075,005	1,112,997		-3.4	1,280	346,982
Terry	139	143	26,907,972	24,326,171		10.6	133,572	7,819,345
Throckmorton	27	31	1,222,685	1,289,620		-5.2	25,234	596,175
Titus	370	417	74,207,515	73,930,098		0.4	277,170	34,976,372
Tom Green	1,424	1,539	236,014,015	238,461,298		-1.0	504,811	129,028,845
Travis	8,704	9,371	2,198,433,669	2,029,448,928		8.3	23,360,860	1,199,821,603
Trinity	189	193	13,983,300	13,904,502		0.6	58,382	6,642,265
Tyler	189	211	22,372,815	22,797,396		-1.9	33,078	9,273,729
Upshur	298	362	43,812,841	38,069,685		15.1	103,885	15,407,831
Upton	67	77	3,703,421	3,533,158		4.8	403	1,996,084
Uvalde	322	343	48,642,234	50,104,264		-2.9	95,040	23,576,423
Val Verde	486	533	79,858,214	68,099,463		17.3	119,125	36,712,900
Van Zandt	842	953	57,214,871	52,505,191		9.0	233,191	26,449,332
Victoria	913	1,028	221,931,812	208,483,638		6.5	964,947	118,632,308
Walker	501	543	88,682,315	81,545,750		8.8	209,103	42,541,459
Waller	252	291	109,209,790	100,038,502		9.2	234,254	17,036,296
Ward	155	198	14,701,454	14,142,523		4.0	37,578	7,189,324
Washington	415	447	59,338,181	59,432,322		-0.2	170,531	31,944,512
Webb	1,874	2,171	342,782,466	316,097,582		8.4	1,624,631	174,651,575
Wharton	504	545	73,565,141	80,161,696		-8.2	317,288	32,540,316
Wheeler	85	102	8,939,418	8,869,393		0.8	18,384	3,244,382
Wichita	1,597	1,818	307,555,075	297,287,740		3.5	1,344,227	163,400,228
Wilbarger	202	237	23,143,561	23,685,962		-2.3	39,014	10,567,310
Willacy	160	180	15,496,115	15,823,759		-2.1	41,135	7,019,224
Williamson	1,768	1,819	385,716,879	303,727,871		27.0	2,034,348	193,572,206
Wilson	200	249	21,933,176	21,367,446		2.6	15,211	9,208,574
Winkler	103	136	8,015,161	9,081,194		-11.7	30,218	4,183,887
Wise	364	363	72,963,472	62,834,397		16.1	94,162	29,950,591
Wood	561	632	52,623,518	48,998,719		7.4	290,139	26,417,569
Yoakum	106	109	11,991,432	12,254,830		-2.1	84,577	3,519,212
Young	354	370	31,224,517	30,261,071		3.2	140,314	15,289,781
Zapata	124	152	9,195,095	8,224,046		11.8	37,071	4,497,395
Zavala	93	100	6,296,578	5,910,407		6.5	2,791	2,803,745
In-State Total	211,038	232,592	\$ 49,327,063,937	\$ 46,399,760,631		6.3%	\$ 379,533,783	\$22,953,611,845

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State or Country	Reporting Outlets 1996 2nd Qtr	Reporting Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Alabama	31	32	\$ 4,220,178	\$ 3,917,879	7.7%	\$ 173,976	\$ 1,075,053
Alaska	*	*	*	*	*	*	*
Arizona	63	77	64,049,931	55,406,176	15.6	21,728	12,047,333
Arkansas	136	165	17,854,098	13,827,484	29.1	19,025	2,978,742
California	310	329	274,364,723	189,539,272	44.8	553,665	68,513,363
Colorado	93	102	18,089,606	10,321,103	75.3	31,556,098	35,104,514
Connecticut	52	52	30,233,773	27,014,008	11.9	205,667	12,768,164
Delaware	4	5	581,291	275,745	110.8	0	304,931
Florida	112	116	99,721,934	72,630,042	37.3	50,340	28,349,051
Georgia	100	108	61,221,782	34,177,852	79.1	165,058	18,483,081
Hawaii	*	*	*	*	*	*	*
Idaho	*	*	*	*	*	*	*
Illinois	135	140	228,287,343	122,830,523	85.9	970,097	103,364,727
Indiana	31	31	28,123,291	23,889,256	17.7	99,409	13,687,960
Iowa	32	29	3,055,392	6,370,042	-52.0	1,356	2,337,687
Kansas	75	84	7,311,813	7,906,827	-7.5	112,852	3,195,927
Kentucky	24	27	33,457,325	26,614,470	25.7	0	6,916,415
Louisiana	265	291	36,772,683	107,971,301	-65.9	132,988	7,577,326
Maine	*	*	*	*	*	*	*
Maryland	27	32	9,681,143	4,665,946	107.5	3,854	3,433,149
Massachusetts	89	80	73,301,691	53,029,507	38.2	221,192	29,867,640
Michigan	42	46	20,567,163	20,236,497	1.6	96,824	13,803,845
Minnesota	89	91	45,160,925	65,670,114	-31.2	483,757	28,197,883
Mississippi	25	40	6,630,588	191,353	3365.1	18,660	6,502,787
Missouri	101	106	55,346,042	49,139,214	12.6	212,635	19,081,511
Montana	5	5	228,933	272,256	-15.9	0	129,773
Nebraska	25	26	7,516,974	38,699,796	-80.6	18,088	6,972,465
Nevada	10	11	362,903	129,976	179.2	0	356,420
New Hampshire	19	16	4,765,864	2,735,018	74.3	8	1,798,649
New Jersey	77	86	84,772,506	46,843,289	81.0	382,143	16,590,412
New Mexico	146	169	7,955,239	12,125,978	-34.4	8,201	2,976,158
New York	107	108	196,800,017	162,993,139	20.7	89,946	81,085,640
North Carolina	69	62	36,442,541	40,727,658	-10.5	33,779	6,080,680
North Dakota	*	4	*	504,359	*	*	*
Ohio	89	90	182,750,625	155,955,653	17.2	618,266	23,103,231
Oklahoma	284	351	442,236,098	415,391,398	6.5	113,806	13,140,907
Oregon	24	26	10,697,743	2,741,270	290.2	9,895	1,163,790
Pennsylvania	61	70	51,132,363	66,642,434	-23.3	272,997	21,103,815
Rhode Island	4	4	393,888	552,828	-28.8	203	55,972
South Carolina	24	23	1,952,485	1,301,733	50.0	0	196,183
South Dakota	8	7	44,070,723	28,217,485	56.2	0	21,177,818
Tennessee	70	80	12,001,281	9,824,764	22.2	454,491	6,354,301
Utah	36	35	6,087,867	8,991,766	-32.3	76,868	4,391,444
Vermont	4	4	1,586,084	1,422,846	11.5	63,057	715,832
Virginia	42	42	83,009,233	29,610,092	180.3	6,368	5,216,349
Washington	39	39	16,435,663	13,818,458	18.9	21,958	8,095,469
Washington DC	5	9	234,920	331,592	-29.2	0	225,151
West Virginia	*	*	*	*	*	*	*
Wisconsin	40	40	10,635,504	10,207,935	4.2	19,706	5,166,863
Wyoming	*	4	*	5,099,013	*	*	*
Canada	6	7	1,324,031	2,291,507	-42.2	0	1,038,163
Mexico	*	*	*	*	*	*	*

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

December 6, 1996

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 2nd Qtr	1995 2nd Qtr	1996 2nd Qtr	1995 2nd Qtr			
Other	*	*	\$ *	\$ *	* %	\$ *	\$ *
Out-of-State Total	<u>3,044</u>	<u>3,312</u>	<u>\$ 2,328,436,175</u>	<u>\$ 1,953,230,132</u>	<u>19.2%</u>	<u>\$ 37,288,961</u>	<u>\$ 646,631,591</u>
Total	214,082	235,904	\$ 51,655,500,112	\$ 48,352,990,763	6.8%	\$ 416,822,744	\$23,600,243,436

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

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	8,146	9,262	\$ 593,057,003	\$ 579,182,058	2.4%	\$ 5,830,847	\$ 251,494,277
Mining	1,969	2,391	2,010,148,204	1,989,316,920	1.0	192,840,196	328,825,326
Construction	18,816	21,206	6,424,111,946	5,995,012,473	7.2	212,710,386	1,246,584,136
Manufacturing	20,898	23,418	29,030,022,940	29,368,348,807	-1.2	1,172,042,027	3,704,307,480
Transportation/Utilities	6,010	6,328	9,899,589,850	9,151,188,947	8.2	503,192,988	4,738,052,426
Wholesale Trade							
Durable Goods	17,204	18,873	17,429,421,534	17,808,232,293	-2.1	176,694,232	2,673,460,074
Nondurable Goods	8,084	9,083	15,885,534,054	15,407,638,882	3.1	433,735,400	1,135,941,079
Total Wholesale Trade	25,288	27,956	33,314,955,588	33,215,871,175	0.3	610,429,632	3,809,401,153
Retail Trade							
Building Materials	8,816	9,630	3,582,590,600	3,221,069,819	11.2	39,265,208	2,220,139,921
General Merchandise	5,132	5,421	7,657,111,678	7,878,379,920	-2.8	41,778,754	4,893,596,758
Food Stores	22,277	22,973	8,360,124,251	7,964,207,073	5.0	28,776,309	2,745,749,615
Automotive	16,558	17,730	11,469,216,705	10,548,189,320	8.7	99,545,202	1,469,893,795
Clothing	17,106	21,000	1,986,727,632	1,956,083,795	1.6	14,685,044	1,726,535,117
Home Furnishings	19,399	21,729	4,803,840,246	4,259,686,338	12.8	38,083,936	2,588,129,528
Restaurants	44,872	46,565	4,862,149,482	4,598,542,967	5.7	51,350,744	4,085,607,887
Drug Stores	3,209	3,383	1,548,191,143	1,333,976,050	16.1	7,554,640	434,619,785
Liquor Stores	3,338	3,485	419,536,792	398,815,178	5.2	1,012,405	324,852,559
Miscellaneous Retail	73,375	83,988	6,966,011,583	6,194,040,303	12.5	94,770,502	3,111,118,471
Total Retail Trade	214,082	235,904	51,655,500,112	48,352,990,763	6.8	416,822,744	23,600,243,436
Financial Services	4,157	4,183	382,826,796	391,701,334	-2.3	59,228,096	195,261,196
Services	101,495	111,984	12,772,572,333	12,152,203,418	5.1	252,603,067	5,218,995,852
Public Administration	359	357	203,403,309	195,004,386	4.3	190,755	104,702,218
Nonclassifiable	332	330	140,031,249	111,946,982	25.1	78,195,340	109,485,338
Other	*	*	*	*	*	*	*
Total	401,552	443,319	\$146,426,219,330	\$141,502,767,263	3.5%	\$3,504,086,078	\$43,307,352,838
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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 by MSA
All Industries

December 6, 1996

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MSA	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	2,946	3,256	\$ 747,566,462	\$ 710,573,037	5.2%	\$ 114,491,639	\$ 352,594,609
Amarillo	4,819	5,202	1,462,178,803	1,470,720,788	-0.6	33,737,407	468,556,832
Austin-San Marcos	23,666	25,615	6,495,989,310	5,968,638,936	8.8	128,258,351	2,471,001,378
Beaumont-Port Arthur	7,282	7,998	2,215,489,675	2,160,312,279	2.6	33,027,939	624,760,956
Brazoria	4,060	4,582	939,488,475	884,942,741	6.2	19,102,012	268,550,080
Brownsville-Harlingen-San Benito	5,299	6,013	848,241,463	879,553,736	-3.6	12,472,959	365,200,595
Bryan-College Station	2,607	2,694	583,925,239	561,619,805	4.0	5,708,935	247,933,058
Corpus Christi	7,831	8,643	2,195,455,474	2,140,372,601	2.6	47,175,613	750,345,052
Dallas	65,935	73,838	32,816,062,764	31,507,204,562	4.2	943,189,818	10,029,233,741
El Paso	9,694	10,562	3,046,764,822	3,184,288,367	-4.3	30,385,031	885,263,066
Fort Worth-Arlington	28,460	30,683	9,878,393,232	9,325,241,448	5.9	292,660,051	3,349,574,008
Galveston-Texas City	4,632	5,175	1,728,826,399	1,489,468,907	16.1	29,550,942	356,017,626
Houston	78,840	88,303	30,667,424,036	29,244,877,914	4.9	916,128,408	8,924,697,331
Killeen-Temple	4,466	4,801	1,539,334,480	1,323,435,516	16.3	9,693,911	375,296,249
Laredo	2,996	3,443	719,540,180	637,711,567	12.8	7,950,999	226,566,488
Longview-Marshall	4,990	5,450	1,476,654,268	1,441,419,499	2.4	32,533,277	429,746,408
Lubbock	5,972	6,331	1,691,991,469	1,601,049,078	5.7	10,422,026	471,344,056
McAllen-Edinburg-Mission	6,966	7,890	1,367,652,840	1,435,204,228	-4.7	6,488,440	517,971,171
Odessa-Midland	7,367	8,373	1,615,438,395	1,271,518,829	27.0	21,243,724	550,699,663
San Angelo	2,638	2,856	488,155,852	470,604,658	3.7	17,372,054	194,982,535
San Antonio	26,864	29,052	9,431,401,429	8,304,339,806	13.6	119,402,373	2,865,707,885
Sherman-Denison	2,420	2,708	495,929,953	428,003,117	15.9	4,781,933	179,380,831
Texarkana	1,746	1,947	494,608,242	490,040,573	0.9	3,543,932	150,857,845
Tyler	4,177	4,784	957,519,533	917,933,738	4.3	14,393,268	360,845,602
Victoria	1,720	1,903	426,122,664	414,605,915	2.8	4,670,323	165,900,588
Waco	4,495	4,864	1,424,811,312	1,379,104,000	3.3	9,023,329	352,438,737
Wichita Falls	3,158	3,527	598,478,573	578,906,012	3.4	14,074,209	232,577,008
MSA Total	326,046	360,493	116,353,445,344	110,221,691,657	5.6	2,881,482,903	36,168,043,398
Texas Non	63,690	69,988	11,892,545,929	13,094,735,800	-9.2	301,226,383	3,399,939,749
Texas Total	389,736	430,481	128,245,991,273	123,316,427,457	4.0	3,182,709,286	39,567,983,147
Out-of-State Taxpayers	11,816	12,838	18,180,228,057	18,186,339,806	-0.0	321,376,792	3,739,369,691
Total	401,552	443,319	\$146,426,219,330	\$141,502,767,263	3.5%	\$3,504,086,078	\$43,307,352,838

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

December 6, 1996

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MSA	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	1,529	1,682	\$ 351,503,568	\$ 326,049,876	7.8%	\$ 10,284,412	\$ 173,401,169
Amarillo	2,541	2,713	605,725,362	582,159,101	4.0	3,582,213	303,175,917
Austin-San Marcos	12,283	13,115	2,887,256,528	2,612,703,442	10.5	28,336,399	1,542,171,733
Beaumont-Port Arthur	3,946	4,318	792,322,222	776,163,922	2.1	2,943,014	419,880,287
Brazoria	2,327	2,622	406,658,524	376,251,627	8.1	1,999,648	190,397,100
Brownsville-Harlingen-San Benito	3,260	3,769	477,786,902	470,803,751	1.5	2,662,028	263,179,932
Bryan-College Station	1,389	1,407	318,440,324	294,088,829	8.3	1,608,203	177,977,722
Corpus Christi	4,176	4,667	837,791,652	801,916,852	4.5	5,395,408	447,106,302
Dallas	33,147	36,839	10,464,787,976	9,562,620,076	9.4	115,105,453	4,589,181,446
El Paso	5,706	6,177	1,302,361,266	1,200,909,961	8.4	7,975,533	613,128,266
Fort Worth-Arlington	14,252	15,235	4,176,371,134	3,805,135,654	9.8	20,145,374	2,090,550,116
Galveston-Texas City	2,704	3,001	431,718,873	415,403,773	3.9	1,606,053	238,391,615
Houston	41,560	46,507	10,323,336,783	9,270,022,524	11.4	66,378,396	4,894,757,643
Killeen-Temple	2,637	2,834	770,738,208	633,848,191	21.6	5,146,441	272,707,006
Laredo	1,874	2,171	342,782,466	316,097,582	8.4	1,624,631	174,651,575
Longview-Marshall	2,655	2,904	570,261,493	525,100,768	8.6	1,458,482	262,701,597
Lubbock	3,233	3,439	696,378,256	627,161,440	11.0	2,987,113	332,779,418
McAllen-Edinburg-Mission	4,370	4,956	800,855,138	756,350,859	5.9	3,430,382	416,339,507
Odessa-Midland	3,633	4,187	621,809,437	576,425,707	7.9	3,272,891	329,915,057
San Angelo	1,424	1,539	236,014,015	238,461,298	-1.0	504,811	129,028,845
San Antonio	14,887	16,038	4,006,010,849	3,927,623,210	2.0	33,751,318	1,810,838,258
Sherman-Denison	1,364	1,524	273,665,700	242,380,501	12.9	710,350	132,484,819
Texarkana	1,010	1,139	227,110,761	215,592,744	5.3	1,591,538	111,847,076
Tyler	2,399	2,756	475,303,107	460,958,335	3.1	2,003,574	244,125,058
Victoria	913	1,028	221,931,812	208,483,638	6.5	964,947	118,632,308
Waco	2,519	2,692	511,721,852	506,335,752	1.1	1,848,635	244,457,423
Wichita Falls	1,704	1,927	317,303,253	305,476,789	3.9	1,351,907	166,668,627
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MSA Total	173,442	191,186	43,447,947,461	40,034,526,202	8.5	328,669,154	20,690,475,822
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Texas Non	37,596	41,406	5,879,116,476	6,365,234,429	-7.6	50,864,629	2,263,136,023
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Texas Total	211,038	232,592	49,327,063,937	46,399,760,631	6.3	379,533,783	22,953,611,845
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Out-of-State Taxpayers	3,044	3,312	2,328,436,175	1,953,230,132	19.2	37,288,961	646,631,591
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Total	214,082	235,904	\$ 51,655,500,112	\$ 48,352,990,763	6.8%	\$ 416,822,744	\$23,600,243,436

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	68	79	\$ 1,918,388	\$ 1,851,257	3.6%	\$ 4,105	\$ 1,150,593
Mining	38	54	4,637,009	5,240,935	-11.5	2,603,891	3,630,890
Construction	161	184	27,323,593	31,907,637	-14.4	882,788	6,664,284
Manufacturing	99	108	77,879,961	79,583,090	-2.1	2,023,634	7,812,399
Transportation/Utilities	45	55	101,623,527	88,583,196	14.7	4,040,002	26,407,197
Wholesale Trade							
Durable Goods	133	136	46,908,524	39,237,608	19.5	69,440	12,699,913
Nondurable Goods	47	57	38,252,370	37,181,447	2.9	93,609,594	96,550,495
Total Wholesale Trade	180	193	85,160,894	76,419,055	11.4	93,679,034	109,250,408
Retail Trade							
Building Materials	55	63	27,432,984	22,565,798	21.6	24,601	18,008,394
General Merchandise	30	31	53,766,901	48,363,131	11.2	682,735	42,721,982
Food Stores	175	160	59,862,964	60,365,791	-0.8	76,765	20,443,999
Automotive	115	133	104,373,999	98,118,456	6.4	8,600,617	19,619,501
Clothing	107	131	8,527,716	8,379,861	1.8	105,549	7,693,601
Home Furnishings	147	149	18,534,336	16,324,906	13.5	47,111	11,693,655
Restaurants	320	324	30,589,450	30,594,151	-0.0	130,333	27,486,993
Drug Stores	22	26	7,830,366	8,484,206	-7.7	4,763	2,540,430
Liquor Stores	25	23	3,442,253	2,818,652	22.1	0	2,801,742
Miscellaneous Retail	533	642	37,142,599	30,034,924	23.7	611,938	20,390,872
Total Retail Trade	1,529	1,682	351,503,568	326,049,876	7.8	10,284,412	173,401,169
Financial Services	28	30	776,937	1,161,793	-33.1	11,562	544,017
Services	794	866	94,948,522	97,942,624	-3.1	962,095	22,233,003
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,946	3,256	\$ 747,566,462	\$ 710,573,037	5.2%	\$ 114,491,639	\$ 352,594,609

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

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	141	178	\$ 4,007,680	\$ 4,107,415	-2.4%	\$ 6,283	\$ 2,080,840
Mining	5	9	880,611	503,568	74.9	0	187,045
Construction	327	349	87,930,977	72,129,913	21.9	781,549	15,770,493
Manufacturing	157	184	105,071,073	124,866,135	-15.9	25,243,786	34,800,489
Transportation/Utilities	56	64	162,711,667	168,706,397	-3.6	1,494,177	35,456,406
Wholesale Trade							
Durable Goods	200	217	181,255,227	171,407,882	5.7	480,036	24,396,954
Nondurable Goods	92	104	204,348,190	244,687,944	-16.5	404,856	7,044,954
Total Wholesale Trade	292	321	385,603,417	416,095,826	-7.3	884,892	31,441,908
Retail Trade							
Building Materials	116	121	42,923,186	36,441,635	17.8	514,367	33,724,412
General Merchandise	45	42	100,053,453	99,478,964	0.6	566,374	75,512,387
Food Stores	226	224	86,612,649	74,254,085	16.6	188,564	28,757,894
Automotive	200	199	183,216,518	192,973,271	-5.1	218,553	19,339,603
Clothing	193	230	25,683,506	25,496,531	0.7	223,662	23,911,642
Home Furnishings	233	271	33,922,776	33,435,820	1.5	299,480	28,517,732
Restaurants	616	603	56,723,237	54,914,928	3.3	172,716	52,204,926
Drug Stores	45	46	17,118,016	16,155,066	6.0	22,856	4,627,986
Liquor Stores	54	53	6,718,204	6,340,421	6.0	415	5,699,651
Miscellaneous Retail	813	924	52,753,817	42,668,380	23.6	1,375,226	30,879,684
Total Retail Trade	2,541	2,713	605,725,362	582,159,101	4.0	3,582,213	303,175,917
Financial Services	66	62	5,323,539	2,632,329	102.2	306,089	1,471,350
Services	1,231	1,319	104,881,647	99,478,876	5.4	1,438,418	44,129,554
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	4,819	5,202	\$ 1,462,178,803	\$ 1,470,720,788	-0.6%	\$ 33,737,407	\$ 468,556,832
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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 Austin-San Marcos MSA

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	555	659	\$ 44,822,138	\$ 40,446,302	10.8%	\$ 889,668	\$ 26,911,111
Mining	23	31	30,617,300	29,300,216	4.5	113,705	3,390,337
Construction	1,154	1,323	465,505,678	518,654,378	-10.2	9,388,298	86,713,262
Manufacturing	1,025	1,130	1,044,175,975	882,440,309	18.3	66,485,435	169,239,339
Transportation/Utilities	318	311	276,359,284	241,307,430	14.5	3,842,350	109,792,645
Wholesale Trade							
Durable Goods	793	849	624,236,898	612,907,432	1.8	4,222,825	169,203,264
Nondurable Goods	390	436	355,747,574	294,466,339	20.8	981,132	40,421,054
Total Wholesale Trade	1,183	1,285	979,984,472	907,373,771	8.0	5,203,957	209,624,318
Retail Trade							
Building Materials	428	437	212,972,289	181,153,757	17.6	1,069,807	167,976,378
General Merchandise	196	191	317,552,934	266,168,944	19.3	1,209,975	267,735,195
Food Stores	988	930	522,625,477	496,843,851	5.2	2,316,158	197,612,122
Automotive	744	787	622,612,775	583,986,372	6.6	653,195	78,975,098
Clothing	955	1,044	131,571,560	130,661,945	0.7	1,353,516	126,424,783
Home Furnishings	1,325	1,390	310,203,700	278,935,598	11.2	7,702,486	175,136,859
Restaurants	2,772	2,765	346,890,660	321,360,101	7.9	4,472,876	285,904,662
Drug Stores	186	191	67,851,011	57,778,489	17.4	249,782	26,707,013
Liquor Stores	212	222	28,398,325	26,149,636	8.6	1,364	21,844,802
Miscellaneous Retail	4,477	5,158	326,577,797	269,664,749	21.1	9,307,240	193,854,821
Total Retail Trade	12,283	13,115	2,887,256,528	2,612,703,442	10.5	28,336,399	1,542,171,733
Financial Services	228	231	11,376,406	10,693,892	6.4	524,746	6,013,576
Services	6,845	7,480	740,621,346	714,170,709	3.7	13,461,159	313,411,777
Public Administration	33	32	14,428,659	10,929,297	32.0	1,100	3,693,913
Nonclassifiable	19	18	841,524	619,190	35.9	11,534	39,367
Other	*	*	*	*	*	*	*
Total	23,666	25,615	\$ 6,495,989,310	\$ 5,968,638,936	8.8%	\$ 128,258,351	\$ 2,471,001,378

* - 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 MSA

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	160	177	\$ 3,785,278	\$ 3,435,419	10.2%	\$ 917	\$ 2,035,907
Mining	23	35	7,514,915	9,223,119	-18.5	29,326	2,535,834
Construction	428	493	157,264,173	185,369,571	-15.2	4,719,247	20,599,132
Manufacturing	340	382	604,475,580	536,611,408	12.6	20,940,639	35,639,811
Transportation/Utilities	115	117	224,189,989	219,522,922	2.1	1,046,753	46,292,388
Wholesale Trade							
Durable Goods	341	369	136,838,622	139,070,645	-1.6	1,342,487	26,464,829
Nondurable Goods	147	169	98,989,295	107,388,405	-7.8	185,347	11,857,393
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Total Wholesale Trade	488	538	235,827,917	246,459,050	-4.3	1,527,834	38,322,222
Retail Trade							
Building Materials	212	222	62,934,683	57,178,505	10.1	528,545	41,564,442
General Merchandise	77	79	130,719,278	123,413,679	5.9	660,477	110,856,990
Food Stores	502	508	160,097,995	164,945,775	-2.9	201,190	51,242,720
Automotive	295	315	178,394,695	173,928,153	2.6	175,512	27,054,470
Clothing	289	359	27,708,444	29,029,452	-4.6	91,749	25,812,578
Home Furnishings	358	397	51,297,084	51,321,668	-0.0	256,846	42,456,528
Restaurants	875	920	79,066,828	74,345,759	6.4	238,740	68,500,393
Drug Stores	68	77	28,865,591	27,817,664	3.8	298,966	8,634,989
Liquor Stores	66	64	7,861,298	7,985,811	-1.6	484	6,900,392
Miscellaneous Retail	1,204	1,377	65,376,326	66,197,456	-1.2	490,505	36,856,785
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Total Retail Trade	3,946	4,318	792,322,222	776,163,922	2.1	2,943,014	419,880,287
Financial Services	59	65	2,859,200	2,231,348	28.1	120,309	1,242,585
Services	1,714	1,865	185,968,234	180,054,022	3.3	1,697,246	56,997,984
Public Administration	5	5	1,246,632	1,241,498	0.4	1,476	1,191,029
Nonclassifiable	4	*	35,535	*	*	1,178	23,777
Other	*	*	*	*	*	*	*
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Total	7,282	7,998	\$ 2,215,489,675	\$ 2,160,312,279	2.6%	\$ 33,027,939	\$ 624,760,956
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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 Brazoria PMSA

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	104	116	\$ 3,974,897	\$ 4,580,433	-13.2%	\$ 51,548	\$ 1,617,045
Mining	19	18	4,839,667	5,024,013	-3.7	317,388	683,920
Construction	205	237	107,005,288	111,853,418	-4.3	1,185,611	10,939,320
Manufacturing	166	203	243,530,458	198,609,920	22.6	7,175,270	11,506,156
Transportation/Utilities	54	65	25,510,791	37,990,017	-32.8	343,570	6,987,905
Wholesale Trade							
Durable Goods	146	144	56,047,952	54,251,641	3.3	77,331	7,917,319
Nondurable Goods	54	66	27,304,665	31,450,487	-13.2	38,353	1,938,540
Total Wholesale Trade	200	210	83,352,617	85,702,128	-2.7	115,684	9,855,859
Retail Trade							
Building Materials	108	114	30,739,644	23,687,466	29.8	70,656	18,440,054
General Merchandise	106	126	78,283,031	76,014,498	3.0	279,891	61,438,849
Food Stores	242	246	86,698,268	78,532,794	10.4	112,733	30,931,074
Automotive	174	186	103,703,710	100,003,021	3.7	221,278	12,284,367
Clothing	159	204	8,526,210	8,865,340	-3.8	46,325	8,063,596
Home Furnishings	190	208	11,187,946	10,080,677	11.0	138,713	7,551,379
Restaurants	449	496	34,729,268	32,965,853	5.3	133,020	30,152,429
Drug Stores	28	29	11,423,045	10,489,430	8.9	48,901	3,685,981
Liquor Stores	18	17	1,601,854	1,536,542	4.3	172	1,466,441
Miscellaneous Retail	853	996	39,765,548	34,076,006	16.7	947,959	16,382,930
Total Retail Trade	2,327	2,622	406,658,524	376,251,627	8.1	1,999,648	190,397,100
Financial Services	27	26	637,195	718,453	-11.3	51,733	247,051
Services	944	1,070	62,986,648	63,171,950	-0.3	5,720,381	33,320,584
Public Administration	7	8	933,023	1,025,110	-9.0	11,713	841,644
Nonclassifiable	7	7	59,367	15,672	278.8	2,129,466	2,153,496
Other	*	*	*	*	*	*	*
Total	4,060	4,582	\$ 939,488,475	\$ 884,942,741	6.2%	\$ 19,102,012	\$ 268,550,080

* - 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

December 6, 1996

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Industry	Reporting Outlets 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	78	94	\$ 3,858,872	\$ 6,417,977	-39.9%	\$ 7,210	\$ 640,379
Mining	*	*	*	*	*	*	*
Construction	166	198	25,280,857	28,137,873	-10.2	645,794	5,426,593
Manufacturing	171	204	109,910,514	109,411,070	0.5	747,227	7,998,946
Transportation/Utilities	56	61	44,764,371	56,085,952	-20.2	7,034,164	35,182,235
Wholesale Trade							
Durable Goods	246	283	77,170,083	88,690,480	-13.0	73,108	15,187,268
Nondurable Goods	98	113	54,074,404	62,952,153	-14.1	448,050	8,163,360
Total Wholesale Trade	344	396	131,244,487	151,642,633	-13.5	521,158	23,350,628
Retail Trade							
Building Materials	132	153	32,352,643	30,993,060	4.4	40,653	23,329,414
General Merchandise	78	89	81,840,318	79,786,380	2.6	964,645	69,061,344
Food Stores	435	536	138,271,435	134,735,517	2.6	562,089	42,645,183
Automotive	229	278	64,933,163	66,227,422	-2.0	193,050	15,309,885
Clothing	300	381	27,562,360	27,614,380	-0.2	166,399	23,873,639
Home Furnishings	223	267	23,827,478	25,190,012	-5.4	63,831	15,920,052
Restaurants	817	844	52,113,730	50,816,199	2.6	183,832	46,644,352
Drug Stores	34	41	7,269,619	7,219,080	0.7	87,083	1,667,722
Liquor Stores	54	55	2,733,460	2,695,955	1.4	50	1,983,066
Miscellaneous Retail	958	1,125	46,882,696	45,525,746	3.0	400,396	22,745,275
Total Retail Trade	3,260	3,769	477,786,902	470,803,751	1.5	2,662,028	263,179,932
Financial Services	62	66	1,474,137	1,971,836	-25.2	53,415	482,782
Services	1,156	1,219	53,511,468	54,658,095	-2.1	801,173	28,844,542
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	4	223,954	146,586	52.8	790	61,053
Other	*	*	*	*	*	*	*
Total	5,299	6,013	\$ 848,241,463	\$ 879,553,736	-3.6%	\$ 12,472,959	\$ 365,200,595

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	88	91	\$ 3,035,517	\$ 13,024,384	-76.7%	\$ 48,118	\$ 2,033,680
Mining	17	24	1,739,558	1,695,286	2.6	10,115	486,903
Construction	145	158	41,581,353	36,134,094	15.1	988,374	5,670,676
Manufacturing	107	116	46,607,636	48,919,107	-4.7	711,234	6,986,897
Transportation/Utilities	29	29	33,107,529	32,934,259	0.5	1,304,801	13,376,063
Wholesale Trade							
Durable Goods	67	73	23,011,052	25,930,910	-11.3	27,623	9,193,601
Nondurable Goods	33	35	35,127,004	38,814,805	-9.5	19,430	6,394,241
Total Wholesale Trade	100	108	58,138,056	64,745,715	-10.2	47,053	15,587,842
Retail Trade							
Building Materials	72	81	28,445,060	23,787,140	19.6	415,034	17,617,430
General Merchandise	35	31	52,235,046	47,973,223	8.9	166,856	42,105,337
Food Stores	161	152	55,283,882	52,488,241	5.3	147,959	18,743,800
Automotive	104	101	65,137,459	57,193,114	13.9	128,051	9,807,710
Clothing	95	113	11,663,733	12,091,388	-3.5	38,856	11,410,655
Home Furnishings	151	152	26,116,193	22,953,832	13.8	504,272	16,491,278
Restaurants	310	313	34,010,299	33,207,312	2.4	133,756	31,207,548
Drug Stores	19	19	5,462,437	4,859,839	12.4	1,223	1,289,940
Liquor Stores	19	20	2,566,871	2,451,697	4.7	613	2,268,056
Miscellaneous Retail	423	425	37,519,344	37,083,043	1.2	71,583	27,035,968
Total Retail Trade	1,389	1,407	318,440,324	294,088,829	8.3	1,608,203	177,977,722
Financial Services	26	24	1,398,144	1,178,820	18.6	74,166	445,032
Services	701	732	79,852,462	68,723,370	16.2	913,813	25,358,456
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,607	2,694	\$ 583,925,239	\$ 561,619,805	4.0%	\$ 5,708,935	\$ 247,933,058

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

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Corporations

December 31, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	138	154	\$ 5,682,720	\$ 4,862,189	16.9%	\$ 14,118	\$ 2,104,222
Mining	48	60	14,705,261	11,380,334	29.2	48,729	3,555,157
Construction	406	472	112,596,302	123,200,424	-8.6	796,740	16,396,200
Manufacturing	294	321	318,163,242	192,263,187	65.5	36,006,205	62,146,166
Transportation/Utilities	125	123	517,925,092	591,398,729	-12.4	1,331,872	86,933,417
Wholesale Trade							
Durable Goods	335	353	148,552,984	139,619,432	6.4	588,231	42,975,113
Nondurable Goods	134	160	81,655,508	109,602,676	-25.5	246,226	12,782,964
Total Wholesale Trade	469	513	230,208,492	249,222,108	-7.6	834,457	55,758,077
Retail Trade							
Building Materials	141	157	92,689,763	85,978,105	7.8	947,528	37,106,402
General Merchandise	91	105	111,625,157	109,396,744	2.0	552,032	97,114,377
Food Stores	506	619	174,527,444	176,831,336	-1.3	1,278,129	65,031,059
Automotive	310	323	174,733,657	165,157,915	5.8	462,523	28,089,375
Clothing	275	318	31,568,426	32,305,940	-2.3	113,475	30,535,146
Home Furnishings	297	328	49,147,258	45,304,214	8.5	291,682	39,358,831
Restaurants	1,034	1,082	97,696,249	91,868,635	6.3	1,154,077	87,897,534
Drug Stores	55	58	22,403,921	15,291,255	46.5	78,946	7,124,417
Liquor Stores	127	142	6,231,777	6,192,984	0.6	111	4,932,933
Miscellaneous Retail	1,340	1,535	77,168,000	73,589,724	4.9	516,905	49,916,228
Total Retail Trade	4,176	4,667	837,791,652	801,916,852	4.5	5,395,408	447,106,302
Financial Services	108	108	5,001,020	7,754,913	-35.5	627,050	2,950,540
Services	2,050	2,209	152,958,512	157,922,660	-3.1	2,040,072	73,009,478
Public Administration	7	7	353,594	302,742	16.8	37,221	319,563
Nonclassifiable	10	9	69,587	148,463	-53.1	43,741	65,930
Other	*	*	*	*	*	*	*
Total	7,831	8,643	\$ 2,195,455,474	\$ 2,140,372,601	2.6%	\$ 47,175,613	\$ 750,345,052

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

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,530	1,690	\$ 108,648,355	\$ 101,346,034	7.2%	\$ 1,274,890	\$ 66,765,582
Mining	50	74	439,104,160	586,799,180	-25.2	18,568,389	20,772,239
Construction	3,042	3,458	1,269,359,901	1,101,874,519	15.2	40,459,523	311,849,558
Manufacturing	3,724	4,220	6,140,267,543	6,211,211,214	-1.1	349,648,769	954,187,213
Transportation/Utilities	842	906	3,395,146,819	3,062,642,005	10.9	152,000,472	1,830,035,052
Wholesale Trade							
Durable Goods	3,118	3,462	4,370,400,688	4,622,925,923	-5.5	60,157,338	670,717,449
Nondurable Goods	1,283	1,494	3,146,427,122	3,090,028,743	1.8	95,757,146	232,266,563
Total Wholesale Trade	4,401	4,956	7,516,827,810	7,712,954,666	-2.5	155,914,484	902,984,012
Retail Trade							
Building Materials	1,151	1,251	679,793,962	594,829,171	14.3	7,405,037	465,561,260
General Merchandise	646	694	1,156,549,130	1,050,350,637	10.1	11,165,104	810,125,411
Food Stores	2,838	2,904	1,354,046,754	1,272,496,024	6.4	3,932,576	447,182,423
Automotive	2,396	2,531	2,471,550,149	2,262,780,056	9.2	43,214,018	284,369,410
Clothing	3,260	4,269	420,992,856	397,189,217	6.0	3,454,279	372,802,954
Home Furnishings	3,324	3,785	1,485,542,111	1,301,122,371	14.2	13,465,534	599,040,301
Restaurants	6,851	7,017	916,926,581	850,493,310	7.8	12,314,755	791,452,389
Drug Stores	494	512	264,906,264	221,581,550	19.6	1,282,149	97,948,583
Liquor Stores	399	416	83,618,503	80,759,114	3.5	295,377	70,622,963
Miscellaneous Retail	11,788	13,460	1,630,861,666	1,531,018,626	6.5	18,576,624	650,075,752
Total Retail Trade	33,147	36,839	10,464,787,976	9,562,620,076	9.4	115,105,453	4,589,181,446
Financial Services	817	828	130,114,773	122,118,177	6.5	5,541,642	37,948,269
Services	18,292	20,762	3,230,926,244	2,926,329,078	10.4	103,422,188	1,273,302,947
Public Administration	39	41	77,877,630	74,488,028	4.6	899	34,911,081
Nonclassifiable	51	64	43,001,553	44,821,585	-4.1	1,253,109	7,296,342
Other	*	*	*	*	*	*	*
Total	65,935	73,838	\$32,816,062,764	\$31,507,204,562	4.2%	\$ 943,189,818	\$10,029,233,741

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	99	111	\$ 8,211,044	\$ 8,488,674	-3.3%	\$ 1,062	\$ 2,140,664
Mining	*	*	*	*	*	*	*
Construction	442	451	129,693,550	121,336,774	6.9	1,198,540	19,240,417
Manufacturing	411	466	588,725,463	594,105,846	-0.9	9,586,702	31,284,099
Transportation/Utilities	91	96	133,928,225	124,300,626	7.7	2,539,874	54,032,063
Wholesale Trade							
Durable Goods	507	570	294,965,684	482,409,084	-38.9	961,096	56,633,737
Nondurable Goods	212	250	406,459,902	389,993,692	4.2	2,001,482	24,801,323
Total Wholesale Trade	719	820	701,425,586	872,402,776	-19.6	2,962,578	81,435,060
Retail Trade							
Building Materials	247	260	76,637,851	78,981,124	-3.0	331,686	56,026,024
General Merchandise	152	149	182,020,503	174,524,458	4.3	1,554,242	155,168,549
Food Stores	651	655	240,684,312	237,247,136	1.4	1,051,464	62,648,261
Automotive	485	530	368,913,539	267,048,386	38.1	533,134	46,518,127
Clothing	587	677	81,362,544	87,842,456	-7.4	2,020,839	58,552,343
Home Furnishings	506	560	90,647,081	90,972,827	-0.4	489,867	54,443,764
Restaurants	1,309	1,338	118,821,477	119,812,101	-0.8	1,038,053	107,017,266
Drug Stores	64	68	27,735,888	25,395,683	9.2	237,940	11,879,577
Liquor Stores	153	158	12,699,302	10,375,325	22.4	1,440	8,724,889
Miscellaneous Retail	1,552	1,782	102,838,769	108,710,465	-5.4	716,868	52,149,466
Total Retail Trade	5,706	6,177	1,302,361,266	1,200,909,961	8.4	7,975,533	613,128,266
Financial Services	81	86	3,934,219	3,703,016	6.2	162,889	1,624,847
Services	2,134	2,350	178,139,338	258,353,904	-31.0	5,947,203	82,033,117
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	7	*	24,253	*	*	10,650	24,285
Other	*	*	*	*	*	*	*
Total	9,694	10,562	\$ 3,046,764,822	\$ 3,184,288,367	-4.3%	\$ 30,385,031	\$ 885,263,066

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	673	760	\$ 52,948,105	\$ 43,083,451	22.9%	\$ 327,116	\$ 24,182,295
Mining	44	57	44,035,687	36,165,441	21.8	3,324,833	5,121,425
Construction	1,324	1,488	528,434,898	417,207,147	26.7	8,835,723	90,694,984
Manufacturing	1,724	1,887	2,056,822,519	2,158,619,538	-4.7	106,747,970	258,936,923
Transportation/Utilities	369	363	178,943,591	193,699,839	-7.6	82,381,707	148,826,990
Wholesale Trade							
Durable Goods	1,283	1,402	1,312,781,581	1,206,536,628	8.8	6,451,993	221,691,474
Nondurable Goods	519	585	657,659,515	603,841,098	8.9	39,408,125	96,333,299
Total Wholesale Trade	1,802	1,987	1,970,441,096	1,810,377,726	8.8	45,860,118	318,024,773
Retail Trade							
Building Materials	573	612	319,726,438	272,923,455	17.1	1,171,405	209,796,709
General Merchandise	327	337	531,820,613	488,946,346	8.8	2,096,553	435,002,344
Food Stores	1,727	1,760	694,042,149	653,547,203	6.2	4,325,232	241,957,437
Automotive	1,184	1,257	910,222,605	786,986,525	15.7	1,090,579	116,305,697
Clothing	1,170	1,413	145,498,500	142,187,884	2.3	1,602,626	132,078,885
Home Furnishings	1,363	1,487	360,259,004	300,354,823	19.9	2,561,562	227,970,043
Restaurants	3,216	3,237	485,157,305	457,777,238	6.0	4,576,812	396,182,150
Drug Stores	242	248	237,156,820	222,868,384	6.4	406,802	40,860,924
Liquor Stores	205	200	45,570,259	43,266,316	5.3	44,310	29,796,766
Miscellaneous Retail	4,245	4,684	446,917,441	436,277,480	2.4	2,269,493	260,599,161
Total Retail Trade	14,252	15,235	4,176,371,134	3,805,135,654	9.8	20,145,374	2,090,550,116
Financial Services	337	335	21,358,131	32,298,982	-33.9	1,193,340	7,412,879
Services	7,898	8,533	838,170,124	818,234,291	2.4	23,843,610	395,494,138
Public Administration	23	24	10,023,800	9,862,723	1.6	0	9,612,676
Nonclassifiable	14	14	844,147	556,656	51.6	260	716,809
Other	*	*	*	*	*	*	*
Total	28,460	30,683	\$ 9,878,393,232	\$ 9,325,241,448	5.9%	\$ 292,660,051	\$ 3,349,574,008

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	121	140	\$ 4,099,470	\$ 3,427,335	19.6%	\$ 7,293	\$ 2,130,922
Mining	12	16	37,809,619	24,531,094	54.1	2,711	757,814
Construction	213	240	45,223,390	58,412,711	-22.6	127,292	8,105,719
Manufacturing	181	203	980,006,394	757,850,174	29.3	7,507,966	14,532,467
Transportation/Utilities	63	74	75,057,581	73,912,068	1.5	1,516,724	32,629,569
Wholesale Trade							
Durable Goods	114	129	42,283,364	41,240,128	2.5	12,312	10,257,508
Nondurable Goods	44	56	40,093,359	43,755,431	-8.4	1,620,735	3,262,187
Total Wholesale Trade	158	185	82,376,723	84,995,559	-3.1	1,633,047	13,519,695
Retail Trade							
Building Materials	84	101	26,657,321	23,762,177	12.2	52,573	21,329,186
General Merchandise	142	165	76,356,453	74,391,494	2.6	201,531	56,286,041
Food Stores	274	308	100,592,380	97,893,177	2.8	102,536	34,525,779
Automotive	184	202	71,147,121	64,142,475	10.9	132,660	14,082,611
Clothing	177	222	13,999,123	15,498,885	-9.7	88,575	13,734,343
Home Furnishings	165	192	8,098,407	8,517,595	-4.9	23,693	6,165,675
Restaurants	681	714	72,287,984	72,099,840	0.3	426,574	59,653,974
Drug Stores	38	42	15,294,597	14,008,970	9.2	132,166	6,665,886
Liquor Stores	59	60	4,863,002	4,794,678	1.4	90	4,033,914
Miscellaneous Retail	900	995	42,422,485	40,294,482	5.3	445,655	21,914,206
Total Retail Trade	2,704	3,001	431,718,873	415,403,773	3.9	1,606,053	238,391,615
Financial Services	27	33	1,277,772	1,062,401	20.3	16,434,931	16,600,639
Services	1,144	1,274	68,139,290	66,524,868	2.4	714,800	28,600,165
Public Administration	*	4	*	3,132,503	*	*	*
Nonclassifiable	6	5	320,520	216,421	48.1	0	100,935
Other	*	*	*	*	*	*	*
Total	4,632	5,175	\$ 1,728,826,399	\$ 1,489,468,907	16.1%	\$ 29,550,942	\$ 356,017,626

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

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,672	1,898	\$ 127,851,213	\$ 132,635,119	-3.6%	\$ 1,587,232	\$ 62,693,290
Mining	219	283	661,814,543	544,064,456	21.6	88,878,014	107,977,723
Construction	3,385	3,915	1,712,554,740	1,506,987,344	13.6	97,612,728	341,078,799
Manufacturing	4,241	4,871	5,734,144,904	6,024,786,346	-4.8	277,465,159	708,996,774
Transportation/Utilities	1,112	1,197	1,705,500,914	1,475,409,983	15.6	111,492,229	656,859,385
Wholesale Trade							
Durable Goods	3,660	4,056	4,163,402,980	4,004,232,712	4.0	78,679,912	662,677,493
Nondurable Goods	1,454	1,660	3,300,686,466	3,515,750,171	-6.1	111,379,299	270,907,293
Total Wholesale Trade	5,114	5,716	7,464,089,446	7,519,982,883	-0.7	190,059,211	933,584,786
Retail Trade							
Building Materials	1,324	1,470	658,433,955	599,709,989	9.8	4,876,707	402,435,411
General Merchandise	1,023	1,134	1,368,777,362	1,112,783,778	23.0	7,599,006	997,096,594
Food Stores	4,133	4,265	1,613,177,990	1,559,536,058	3.4	3,986,859	496,907,238
Automotive	2,936	3,143	2,251,149,308	2,036,272,330	10.6	3,381,123	284,492,195
Clothing	3,875	4,764	477,366,848	472,736,016	1.0	2,750,377	426,018,481
Home Furnishings	4,180	4,797	964,543,225	887,362,069	8.7	4,439,544	585,105,094
Restaurants	8,819	9,245	986,191,954	924,621,660	6.7	8,981,779	850,265,665
Drug Stores	707	738	295,669,774	248,103,854	19.2	3,476,488	125,436,224
Liquor Stores	808	869	94,964,679	89,796,298	5.8	273,130	67,338,394
Miscellaneous Retail	13,755	16,082	1,613,061,688	1,339,100,472	20.5	26,613,383	659,662,347
Total Retail Trade	41,560	46,507	10,323,336,783	9,270,022,524	11.4	66,378,396	4,894,757,643
Financial Services	830	843	77,908,601	74,789,728	4.2	16,189,481	43,035,696
Services	20,622	22,994	2,794,737,357	2,641,734,611	5.8	54,185,964	1,145,224,733
Public Administration	33	25	17,380,988	14,048,948	23.7	13,410	15,154,463
Nonclassifiable	52	54	48,104,547	40,415,972	19.0	12,266,584	15,334,039
Other	*	*	*	*	*	*	*
Total	78,840	88,303	\$30,667,424,036	\$29,244,877,914	4.9%	\$ 916,128,408	\$ 8,924,697,331

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	77	93	\$ 15,216,946	\$ 15,548,632	-2.1%	\$ 34,514	\$ 4,402,022
Mining	*	*	*	*	*	*	*
Construction	175	200	77,421,639	56,930,424	36.0	640,562	5,428,970
Manufacturing	149	154	163,534,999	144,733,113	13.0	1,005,625	10,017,719
Transportation/Utilities	57	60	26,809,809	20,844,028	28.6	1,270,042	24,614,089
Wholesale Trade							
Durable Goods	93	105	62,576,225	56,365,794	11.0	241,436	10,886,805
Nondurable Goods	72	76	331,610,200	313,881,629	5.6	456,878	6,746,994
Total Wholesale Trade	165	181	394,186,425	370,247,423	6.5	698,314	17,633,799
Retail Trade							
Building Materials	85	93	32,413,997	29,633,095	9.4	112,632	24,313,646
General Merchandise	63	72	330,664,924	249,416,696	32.6	272,486	76,776,896
Food Stores	237	264	106,609,665	100,519,619	6.1	96,674	34,704,525
Automotive	257	264	128,902,831	122,423,059	5.3	291,923	18,469,768
Clothing	175	207	11,743,074	11,568,513	1.5	78,245	11,140,266
Home Furnishings	189	216	24,411,384	20,948,231	16.5	572,561	21,083,209
Restaurants	571	576	52,899,239	49,874,857	6.1	469,293	47,573,247
Drug Stores	22	23	11,166,208	7,152,360	56.1	9,801	2,354,386
Liquor Stores	19	19	3,124,688	2,867,348	9.0	313	2,064,120
Miscellaneous Retail	1,019	1,100	68,802,198	39,444,413	74.4	3,242,513	34,226,943
Total Retail Trade	2,637	2,834	770,738,208	633,848,191	21.6	5,146,441	272,707,006
Financial Services	38	40	2,394,665	2,143,890	11.7	44,644	667,705
Services	1,154	1,227	86,819,659	77,535,387	12.0	852,983	38,336,879
Public Administration	10	10	1,641,251	1,591,666	3.1	0	1,427,770
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	4,466	4,801	\$ 1,539,334,480	\$ 1,323,435,516	16.3%	\$ 9,693,911	\$ 375,296,249

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

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	24	29	\$ 605,527	\$ 753,589	-19.6%	\$ 0	\$ 203,125
Mining	18	20	129,658,282	102,356,268	26.7	4,182,777	5,822,789
Construction	74	105	19,786,641	24,726,822	-20.0	28,502	2,304,408
Manufacturing	70	96	20,522,124	22,762,689	-9.8	150,269	4,612,026
Transportation/Utilities	38	33	11,575,139	11,115,618	4.1	94,100	5,306,539
Wholesale Trade							
Durable Goods	166	198	99,445,197	66,632,444	49.2	66,621	8,940,521
Nondurable Goods	75	91	65,772,841	66,910,495	-1.7	33,358	6,034,296
Total Wholesale Trade	241	289	165,218,038	133,542,939	23.7	99,979	14,974,817
Retail Trade							
Building Materials	77	87	22,704,950	24,230,345	-6.3	839,337	17,139,828
General Merchandise	74	69	62,262,464	52,321,744	19.0	89,466	42,115,428
Food Stores	240	304	81,056,027	71,494,234	13.4	117,562	23,658,252
Automotive	148	158	34,006,812	34,863,289	-2.5	144,989	11,579,109
Clothing	216	255	28,507,434	27,059,452	5.4	115,884	20,759,908
Home Furnishings	164	188	25,203,329	24,802,118	1.6	14,752	10,396,694
Restaurants	361	393	32,666,175	30,979,086	5.4	244,428	29,011,506
Drug Stores	18	21	9,948,349	9,087,103	9.5	10,492	2,176,519
Liquor Stores	17	21	729,189	751,128	-2.9	0	521,924
Miscellaneous Retail	559	675	45,697,737	40,509,083	12.8	47,721	17,292,407
Total Retail Trade	1,874	2,171	342,782,466	316,097,582	8.4	1,624,631	174,651,575
Financial Services	23	25	155,187	149,645	3.7	739,203	868,780
Services	631	671	29,176,957	26,144,025	11.6	1,030,753	17,761,916
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,996	3,443	\$ 719,540,180	\$ 637,711,567	12.8%	\$ 7,950,999	\$ 226,566,488

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

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	104	104	\$ 4,622,049	\$ 4,564,866	1.3%	\$ 12,067	\$ 1,413,152
Mining	50	58	11,147,838	23,418,812	-52.4	903,785	5,169,702
Construction	243	260	49,594,971	52,430,198	-5.4	1,216,322	8,968,559
Manufacturing	254	277	356,537,027	339,946,360	4.9	18,736,936	34,528,525
Transportation/Utilities	67	75	70,780,275	70,909,872	-0.2	337,778	29,515,933
Wholesale Trade							
Durable Goods	250	242	147,569,731	158,085,840	-6.7	6,122,513	33,231,874
Nondurable Goods	114	125	100,272,486	97,298,146	3.1	2,734,603	9,804,893
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Total Wholesale Trade	364	367	247,842,217	255,383,986	-3.0	8,857,116	43,036,767
Retail Trade							
Building Materials	134	148	46,216,847	42,334,598	9.2	179,254	28,483,041
General Merchandise	83	107	85,288,097	80,820,197	5.5	264,541	66,860,263
Food Stores	309	300	100,438,394	96,899,490	3.7	108,630	31,696,129
Automotive	237	250	163,799,587	136,858,247	19.7	137,341	19,379,740
Clothing	182	230	17,881,627	17,861,146	0.1	57,956	16,429,867
Home Furnishings	231	260	26,905,861	26,131,542	3.0	214,856	20,260,254
Restaurants	473	491	43,969,313	41,870,445	5.0	234,132	40,090,565
Drug Stores	37	36	13,673,508	13,038,092	4.9	10,501	4,166,235
Liquor Stores	64	67	10,592,292	9,935,025	6.6	75,553	8,679,844
Miscellaneous Retail	905	1,015	61,495,967	59,351,986	3.6	175,718	26,655,659
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Total Retail Trade	2,655	2,904	570,261,493	525,100,768	8.6	1,458,482	262,701,597
Financial Services	38	39	2,114,730	1,812,143	16.7	10,736	705,138
Services	1,203	1,353	162,828,352	166,665,113	-2.3	994,523	43,181,336
Public Administration	5	6	470,791	389,045	21.0	0	470,791
Nonclassifiable	7	7	454,525	798,336	-43.1	5,532	54,908
Other	*	*	*	*	*	*	*
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Total	4,990	5,450	\$ 1,476,654,268	\$ 1,441,419,499	2.4%	\$ 32,533,277	\$ 429,746,408
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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 Lubbock MSA

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	208	258	\$ 9,002,162	\$ 8,610,869	4.5%	\$ 24,108	\$ 4,044,192
Mining	12	14	890,432	754,523	18.0	2,087	402,351
Construction	363	393	79,753,707	86,814,307	-8.1	666,356	10,491,962
Manufacturing	191	203	186,534,002	190,551,662	-2.1	3,883,875	14,214,602
Transportation/Utilities	79	76	80,230,695	67,582,745	18.7	575,332	24,959,055
Wholesale Trade							
Durable Goods	274	281	141,462,554	136,106,973	3.9	216,242	28,526,625
Nondurable Goods	118	114	336,517,818	317,808,035	5.9	558,640	9,366,556
Total Wholesale Trade	392	395	477,980,372	453,915,008	5.3	774,882	37,893,181
Retail Trade							
Building Materials	150	153	54,961,521	45,680,779	20.3	562,189	33,841,772
General Merchandise	53	53	97,577,806	90,633,651	7.7	746,022	78,726,407
Food Stores	224	231	92,039,612	96,961,084	-5.1	38,425	31,870,710
Automotive	220	235	224,108,949	174,119,246	28.7	82,670	17,322,903
Clothing	266	313	28,276,223	29,241,319	-3.3	149,842	27,346,165
Home Furnishings	333	386	39,272,489	40,229,021	-2.4	212,698	30,741,494
Restaurants	598	587	69,532,769	65,008,592	7.0	800,628	58,699,381
Drug Stores	35	37	12,373,612	11,168,188	10.8	14,556	4,058,650
Liquor Stores	42	43	12,728,408	12,770,105	-0.3	87,124	10,876,138
Miscellaneous Retail	1,312	1,401	65,506,867	61,349,455	6.8	292,959	39,295,798
Total Retail Trade	3,233	3,439	696,378,256	627,161,440	11.0	2,987,113	332,779,418
Financial Services	74	72	1,563,703	1,600,172	-2.3	62,704	1,316,686
Services	1,417	1,480	159,630,022	164,015,746	-2.7	1,445,248	45,214,170
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	5,972	6,331	\$ 1,691,991,469	\$ 1,601,049,078	5.7%	\$ 10,422,026	\$ 471,344,056

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

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	83	104	\$ 6,908,769	\$ 7,009,319	-1.4%	\$ 23,273	\$ 1,640,938
Mining	25	26	10,055,069	9,836,385	2.2	91,204	1,740,391
Construction	255	283	78,569,703	72,440,894	8.5	798,172	10,291,146
Manufacturing	256	303	222,381,579	340,819,990	-34.8	562,328	10,888,940
Transportation/Utilities	89	81	28,384,006	24,194,742	17.3	282,870	13,085,294
Wholesale Trade							
Durable Goods	318	369	87,555,852	83,970,171	4.3	139,271	22,900,669
Nondurable Goods	152	172	64,184,489	70,896,746	-9.5	55,696	3,705,387
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Total Wholesale Trade	470	541	151,740,341	154,866,917	-2.0	194,967	26,606,056
Retail Trade							
Building Materials	275	316	62,524,507	62,062,740	0.7	134,648	43,865,180
General Merchandise	149	154	134,173,906	129,326,371	3.7	324,509	101,677,107
Food Stores	707	773	201,441,108	187,484,536	7.4	145,806	60,725,650
Automotive	302	330	140,000,172	134,472,638	4.1	251,500	28,191,070
Clothing	395	482	49,841,076	46,506,983	7.2	164,427	38,655,834
Home Furnishings	343	410	52,255,309	52,789,160	-1.0	61,064	33,080,877
Restaurants	926	1,020	74,581,751	70,863,656	5.2	1,607,813	67,396,589
Drug Stores	67	68	17,843,244	15,827,168	12.7	38,033	2,950,631
Liquor Stores	45	47	2,250,511	2,240,376	0.5	21,362	1,634,987
Miscellaneous Retail	1,161	1,356	65,943,554	54,777,231	20.4	681,220	38,161,582
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Total Retail Trade	4,370	4,956	800,855,138	756,350,859	5.9	3,430,382	416,339,507
Financial Services	48	53	1,292,925	1,393,557	-7.2	47,533	874,963
Services	1,366	1,539	67,465,310	68,291,565	-1.2	961,527	36,407,752
Nonclassifiable	4	4	0	0	*	96,184	96,184
Other	*	*	*	*	*	*	*
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Total	6,966	7,890	\$ 1,367,652,840	\$ 1,435,204,228	-4.7%	\$ 6,488,440	\$ 517,971,171
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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 Odessa-Midland MSA

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	109	135	\$ 5,878,139	\$ 11,390,988	-48.4%	\$ 13,299	\$ 3,483,472
Mining	220	268	55,993,279	57,488,824	-2.6	9,081,296	23,829,119
Construction	345	394	81,367,402	73,312,501	11.0	683,467	14,379,732
Manufacturing	388	438	438,722,087	160,951,234	172.6	3,430,814	33,827,328
Transportation/Utilities	96	108	35,201,335	29,506,083	19.3	747,640	24,509,009
Wholesale Trade							
Durable Goods	361	390	143,324,909	147,106,022	-2.6	1,093,895	40,433,949
Nondurable Goods	170	173	93,780,664	80,235,281	16.9	1,168,394	13,257,134
Total Wholesale Trade	531	563	237,105,573	227,341,303	4.3	2,262,289	53,691,083
Retail Trade							
Building Materials	113	124	45,124,853	38,102,832	18.4	606,310	32,113,781
General Merchandise	50	48	84,950,543	80,013,636	6.2	314,529	68,794,261
Food Stores	288	315	94,016,192	94,747,274	-0.8	375,173	39,008,463
Automotive	272	310	134,645,902	105,056,581	28.2	380,669	22,382,679
Clothing	315	423	20,325,161	21,193,133	-4.1	84,527	19,286,241
Home Furnishings	256	289	33,551,335	30,044,335	11.7	364,784	26,239,397
Restaurants	645	681	57,576,233	52,344,175	10.0	490,670	51,584,822
Drug Stores	18	20	19,467,766	19,279,507	1.0	181,602	7,264,133
Liquor Stores	50	51	5,989,921	5,800,487	3.3	689	5,027,501
Miscellaneous Retail	1,626	1,926	126,161,531	129,843,747	-2.8	473,938	58,213,779
Total Retail Trade	3,633	4,187	621,809,437	576,425,707	7.9	3,272,891	329,915,057
Financial Services	67	72	1,572,880	2,440,801	-35.6	8,704	1,205,211
Services	1,977	2,207	137,788,263	132,661,388	3.9	1,743,167	65,859,495
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	7,367	8,373	\$ 1,615,438,395	\$ 1,271,518,829	27.0%	\$ 21,243,724	\$ 550,699,663

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	60	72	\$ 2,698,382	\$ 2,114,023	27.6%	\$ 7,301	\$ 918,372
Mining	16	17	4,232,215	2,948,266	43.5	924,329	1,697,488
Construction	163	176	22,528,287	25,401,290	-11.3	324,019	5,759,549
Manufacturing	93	105	60,077,918	48,057,981	25.0	680,146	5,296,001
Transportation/Utilities	25	27	15,383,752	11,795,736	30.4	13,504,588	20,712,113
Wholesale Trade							
Durable Goods	89	94	32,900,896	28,900,345	13.8	610,977	7,910,173
Nondurable Goods	49	46	31,959,167	21,956,251	45.6	150,349	4,266,446
Total Wholesale Trade	138	140	64,860,063	50,856,596	27.5	761,326	12,176,619
Retail Trade							
Building Materials	54	56	25,625,025	24,262,832	5.6	30,248	15,820,906
General Merchandise	21	22	38,754,873	38,032,734	1.9	125,963	32,810,245
Food Stores	112	120	40,498,292	44,930,165	-9.9	100,428	15,163,948
Automotive	101	97	56,815,167	58,263,986	-2.5	81,020	6,954,251
Clothing	93	117	6,756,446	7,444,729	-9.2	32,764	6,691,589
Home Furnishings	116	140	11,715,428	10,620,329	10.3	31,725	8,999,293
Restaurants	268	265	25,141,121	24,992,811	0.6	45,291	22,199,661
Drug Stores	15	17	4,318,231	4,178,919	3.3	697	989,924
Liquor Stores	10	12	1,639,460	1,670,553	-1.9	65	1,426,556
Miscellaneous Retail	634	693	24,749,972	24,064,240	2.8	56,610	17,972,472
Total Retail Trade	1,424	1,539	236,014,015	238,461,298	-1.0	504,811	129,028,845
Financial Services	32	30	321,300	573,294	-44.0	15,965	307,665
Services	680	742	80,078,931	78,704,959	1.7	642,785	17,459,915
Public Administration	5	6	1,695,305	11,353,746	-85.1	6,784	1,427,884
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,638	2,856	\$ 488,155,852	\$ 470,604,658	3.7%	\$ 17,372,054	\$ 194,982,535

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	582	646	\$ 35,823,790	\$ 33,669,896	6.4%	\$ 1,155,502	\$ 19,289,958
Mining	21	36	41,486,953	27,505,552	50.8	5,612,700	13,891,107
Construction	1,355	1,532	409,752,865	426,389,898	-3.9	22,429,773	87,884,211
Manufacturing	1,035	1,111	938,578,949	888,811,074	5.6	12,239,507	114,614,194
Transportation/Utilities	307	324	752,159,076	645,754,620	16.5	13,417,026	198,738,359
Wholesale Trade							
Durable Goods	1,022	1,078	724,500,295	693,929,733	4.4	2,927,265	165,771,835
Nondurable Goods	480	512	1,611,311,517	806,791,281	99.7	1,760,015	79,872,913
Total Wholesale Trade	1,502	1,590	2,335,811,812	1,500,721,014	55.6	4,687,280	245,644,748
Retail Trade							
Building Materials	531	585	226,290,531	204,282,505	10.8	12,057,994	171,852,983
General Merchandise	312	306	750,751,296	877,317,461	-14.4	1,954,006	346,742,979
Food Stores	1,336	1,288	621,405,076	570,604,865	8.9	6,081,192	229,848,822
Automotive	1,014	1,068	884,654,238	932,678,108	-5.1	1,559,617	108,388,785
Clothing	1,110	1,310	164,346,741	164,773,913	-0.3	913,620	131,846,981
Home Furnishings	1,430	1,515	274,266,027	229,071,128	19.7	3,307,057	179,362,490
Restaurants	3,739	3,873	523,294,632	494,276,465	5.9	4,235,143	383,491,120
Drug Stores	199	211	149,398,462	92,889,826	60.8	565,709	26,353,717
Liquor Stores	181	183	22,644,922	21,920,240	3.3	51,314	17,551,104
Miscellaneous Retail	5,035	5,699	388,958,924	339,808,699	14.5	3,025,666	215,399,277
Total Retail Trade	14,887	16,038	4,006,010,849	3,927,623,210	2.0	33,751,318	1,810,838,258
Financial Services	325	303	30,505,293	27,628,528	10.4	8,364,684	14,933,345
Services	6,816	7,439	848,679,740	797,280,762	6.4	13,642,747	337,837,971
Public Administration	14	15	31,281,124	28,608,553	9.3	66,799	17,256,309
Nonclassifiable	20	18	1,310,978	346,699	278.1	4,035,037	4,779,425
Other	*	*	*	*	*	*	*
Total	26,864	29,052	\$ 9,431,401,429	\$ 8,304,339,806	13.6%	\$ 119,402,373	\$ 2,865,707,885

* - 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 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	49	50	\$ 2,654,697	\$ 2,248,591	18.1%	\$ 867	\$ 1,052,230
Mining	*	*	*	*	*	*	*
Construction	124	158	28,644,817	30,879,790	-7.2	103,836	6,125,894
Manufacturing	116	125	110,749,229	86,293,826	28.3	3,041,411	8,787,439
Transportation/Utilities	44	46	15,424,501	13,341,290	15.6	148,585	8,906,626
Wholesale Trade							
Durable Goods	62	72	22,508,332	15,202,353	48.1	70,758	6,130,332
Nondurable Goods	34	36	14,697,608	10,786,031	36.3	451,631	2,525,841
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Total Wholesale Trade	96	108	37,205,940	25,988,384	43.2	522,389	8,656,173
Retail Trade							
Building Materials	74	76	26,176,098	19,643,229	33.3	27,641	19,052,361
General Merchandise	28	31	62,831,202	56,435,662	11.3	154,172	43,004,183
Food Stores	128	144	39,540,893	37,968,947	4.1	69,094	14,110,494
Automotive	135	146	73,381,570	61,748,289	18.8	41,985	8,992,435
Clothing	92	108	7,720,223	8,020,594	-3.7	52,723	7,511,642
Home Furnishings	134	149	11,417,236	10,109,611	12.9	52,988	8,243,374
Restaurants	256	253	22,570,800	20,590,862	9.6	122,586	19,650,270
Drug Stores	18	24	5,374,782	5,307,503	1.3	3,599	1,515,517
Liquor Stores	12	16	2,242,497	2,127,880	5.4	0	1,259,711
Miscellaneous Retail	487	577	22,410,399	20,427,924	9.7	185,562	9,144,832
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Total Retail Trade	1,364	1,524	273,665,700	242,380,501	12.9	710,350	132,484,819
Financial Services	23	22	470,924	353,549	33.2	15,262	253,420
Services	599	670	26,919,525	26,329,580	2.2	238,357	12,983,747
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
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Total	2,420	2,708	\$ 495,929,953	\$ 428,003,117	15.9%	\$ 4,781,933	\$ 179,380,831
	=====	=====	=====	=====	=====	=====	=====

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

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

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	18	21	\$ 423,800	\$ 693,619	-38.9%	\$ 575	\$ 204,060
Mining	*	*	*	*	*	*	*
Construction	66	77	10,304,998	10,940,389	-5.8	300,235	2,855,110
Manufacturing	77	74	104,578,779	126,133,048	-17.1	914,944	4,870,067
Transportation/Utilities	23	26	16,182,689	14,658,915	10.4	152,512	10,805,638
Wholesale Trade							
Durable Goods	75	77	26,806,881	28,424,888	-5.7	242,966	6,476,008
Nondurable Goods	40	43	39,844,482	29,231,177	36.3	73,186	1,976,584
Total Wholesale Trade	115	120	66,651,363	57,656,065	15.6	316,152	8,452,592
Retail Trade							
Building Materials	59	54	25,709,982	21,639,173	18.8	462,842	11,404,448
General Merchandise	26	35	59,117,931	57,598,924	2.6	747,435	45,835,335
Food Stores	107	104	42,224,788	40,373,528	4.6	21,786	10,926,220
Automotive	91	105	52,441,162	46,895,849	11.8	54,729	7,007,359
Clothing	98	125	7,190,419	7,848,802	-8.4	39,719	6,918,098
Home Furnishings	116	120	10,116,093	11,002,512	-8.1	52,987	7,565,677
Restaurants	146	144	15,198,823	15,316,798	-0.8	99,745	14,715,195
Drug Stores	15	20	3,279,085	3,858,652	-15.0	59,516	796,724
Miscellaneous Retail	352	432	11,832,478	11,058,506	7.0	52,779	6,678,020
Total Retail Trade	1,010	1,139	227,110,761	215,592,744	5.3	1,591,538	111,847,076
Financial Services	17	17	820,512	1,040,933	-21.2	2,476	353,230
Services	417	470	68,443,599	63,238,217	8.2	265,500	11,390,952
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,746	1,947	\$ 494,608,242	\$ 490,040,573	0.9%	\$ 3,543,932	\$ 150,857,845
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	103	116	\$ 4,722,772	\$ 4,102,966	15.1%	\$ 3,236	\$ 2,350,167
Mining	10	19	1,732,521	2,971,495	-41.7	88,273	639,612
Construction	189	216	40,954,491	35,171,045	16.4	1,170,742	8,235,274
Manufacturing	159	166	192,045,983	175,570,295	9.4	4,765,894	23,910,480
Transportation/Utilities	52	53	23,138,091	17,328,525	33.5	285,265	14,969,756
Wholesale Trade							
Durable Goods	134	145	88,951,287	97,834,348	-9.1	574,217	17,897,935
Nondurable Goods	74	81	44,943,298	47,317,350	-5.0	1,040,810	5,088,534
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Total Wholesale Trade	208	226	133,894,585	145,151,698	-7.8	1,615,027	22,986,469
Retail Trade							
Building Materials	125	142	47,021,848	42,314,173	11.1	704,388	32,660,229
General Merchandise	40	38	75,591,052	74,292,231	1.7	128,133	63,138,554
Food Stores	194	208	85,694,120	85,161,208	0.6	37,060	21,995,638
Automotive	214	229	117,559,054	111,278,319	5.6	52,667	15,469,616
Clothing	180	243	18,482,807	17,895,930	3.3	272,241	17,378,198
Home Furnishings	223	259	32,319,145	32,287,538	0.1	99,326	25,669,803
Restaurants	349	368	38,443,673	40,306,516	-4.6	349,973	35,241,936
Drug Stores	35	36	14,976,956	10,121,040	48.0	38,604	4,363,143
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	1,038	1,233	45,214,452	47,301,380	-4.4	321,182	28,207,941
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Total Retail Trade	2,399	2,756	475,303,107	460,958,335	3.1	2,003,574	244,125,058
Financial Services	62	56	9,388,789	7,606,827	23.4	77,668	1,157,538
Services	992	1,173	76,336,196	69,069,131	10.5	378,912	38,463,573
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
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Total	4,177	4,784	\$ 957,519,533	\$ 917,933,738	4.3%	\$ 14,393,268	\$ 360,845,602
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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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	35	42	\$ 879,087	\$ 1,094,596	-19.7%	\$ 499	\$ 471,344
Mining	24	29	7,147,643	9,366,481	-23.7	0	1,308,404
Construction	71	81	39,184,367	39,441,117	-0.7	385,127	3,471,731
Manufacturing	58	65	39,979,034	40,476,733	-1.2	526,226	6,932,803
Transportation/Utilities	36	33	8,845,758	14,726,308	-39.9	2,177,465	5,630,372
Wholesale Trade							
Durable Goods	70	75	34,985,923	34,844,880	0.4	21,091	8,654,817
Nondurable Goods	45	47	41,917,389	32,526,684	28.9	56,250	4,054,299
Total Wholesale Trade	115	122	76,903,312	67,371,564	14.1	77,341	12,709,116
Retail Trade							
Building Materials	52	59	20,611,896	15,043,625	37.0	71,088	13,683,892
General Merchandise	23	22	36,892,149	36,078,742	2.3	98,129	29,667,488
Food Stores	98	118	50,384,075	48,897,166	3.0	26,018	19,555,502
Automotive	80	85	47,978,658	46,304,670	3.6	94,644	7,450,997
Clothing	53	63	8,258,427	8,482,129	-2.6	131,169	7,419,652
Home Furnishings	92	115	9,512,167	9,337,746	1.9	271,910	7,827,045
Restaurants	208	222	19,840,316	18,826,198	5.4	189,436	16,918,566
Drug Stores	15	18	4,749,942	5,000,858	-5.0	16,174	1,739,832
Liquor Stores	16	15	1,483,281	1,457,161	1.8	405	1,209,990
Miscellaneous Retail	276	311	22,220,901	19,055,343	16.6	65,974	13,159,344
Total Retail Trade	913	1,028	221,931,812	208,483,638	6.5	964,947	118,632,308
Financial Services	23	21	416,569	523,581	-20.4	46,706	383,898
Services	444	481	30,835,082	33,121,897	-6.9	484,542	16,353,142
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,720	1,903	\$ 426,122,664	\$ 414,605,915	2.8%	\$ 4,670,323	\$ 165,900,588

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

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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	101	115	\$ 13,557,730	\$ 15,160,420	-10.6%	\$ 4,812	\$ 1,583,815
Mining	*	*	*	*	*	*	*
Construction	237	247	63,739,039	62,815,938	1.5	2,261,585	11,381,181
Manufacturing	208	228	373,505,434	348,225,922	7.3	2,164,506	12,190,798
Transportation/Utilities	58	59	111,570,371	99,316,165	12.3	1,965,988	14,841,380
Wholesale Trade							
Durable Goods	165	195	142,974,168	167,502,564	-14.6	93,156	20,750,176
Nondurable Goods	82	93	126,813,615	94,983,370	33.5	83,068	4,730,744
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Total Wholesale Trade	247	288	269,787,783	262,485,934	2.8	176,224	25,480,920
Retail Trade							
Building Materials	96	102	42,708,244	34,030,398	25.5	60,911	24,927,177
General Merchandise	40	41	73,896,238	73,585,190	0.4	263,448	57,855,306
Food Stores	238	223	90,438,368	88,339,650	2.4	145,420	30,262,360
Automotive	237	250	121,989,737	105,226,415	15.9	239,358	20,204,592
Clothing	175	205	16,097,130	16,423,119	-2.0	115,302	14,895,031
Home Furnishings	195	232	34,681,604	33,753,065	2.8	223,566	22,535,386
Restaurants	542	563	48,077,343	44,519,471	8.0	455,834	42,726,142
Drug Stores	31	35	12,457,057	12,048,653	3.4	19,355	3,735,866
Liquor Stores	32	34	3,537,381	3,012,926	17.4	125	2,646,558
Miscellaneous Retail	933	1,007	67,838,750	95,396,865	-28.9	325,316	24,669,005
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Total Retail Trade	2,519	2,692	511,721,852	506,335,752	1.1	1,848,635	244,457,423
Financial Services	45	57	3,412,884	10,182,343	-66.5	61,387	2,947,011
Services	1,068	1,165	76,996,579	74,089,822	3.9	534,149	39,225,724
Public Administration	8	8	331,434	302,910	9.4	5,392	215,744
Nonclassifiable	*	4	*	188,794	*	*	*
Other	*	*	*	*	*	*	*
	-----	-----	-----	-----	-----	-----	-----
Total	4,495	4,864	\$ 1,424,811,312	\$ 1,379,104,000	3.3%	\$ 9,023,329	\$ 352,438,737
	=====	=====	=====	=====	=====	=====	=====

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	78	93	\$ 2,292,440	\$ 2,688,484	-14.7%	\$ 8,546	\$ 961,508
Mining	38	52	2,973,848	3,167,463	-6.1	28,142	1,418,521
Construction	164	170	45,639,116	42,041,430	8.6	112,824	3,300,358
Manufacturing	123	141	95,777,347	93,554,755	2.4	10,858,615	15,592,810
Transportation/Utilities	35	40	17,520,526	19,607,071	-10.6	267,921	6,788,836
Wholesale Trade							
Durable Goods	132	140	46,365,340	39,637,297	17.0	87,227	9,707,295
Nondurable Goods	52	53	20,580,952	25,664,487	-19.8	127,479	2,279,231
Total Wholesale Trade	184	193	66,946,292	65,301,784	2.5	214,706	11,986,526
Retail Trade							
Building Materials	70	79	24,633,684	21,318,105	15.6	35,180	17,939,297
General Merchandise	33	31	54,503,865	53,720,013	1.5	100,474	46,732,423
Food Stores	167	180	57,035,237	53,858,140	5.9	34,244	16,750,577
Automotive	127	133	69,924,547	59,942,820	16.7	61,761	9,192,949
Clothing	137	175	7,948,278	8,221,933	-3.3	24,846	7,744,305
Home Furnishings	150	164	16,184,745	22,311,112	-27.5	124,344	10,708,611
Restaurants	332	354	32,765,038	31,560,350	3.8	283,864	29,705,277
Drug Stores	22	25	12,925,833	12,789,337	1.1	38,594	3,648,215
Liquor Stores	40	42	3,576,059	3,280,261	9.0	533	2,934,303
Miscellaneous Retail	626	744	37,805,967	38,474,718	-1.7	648,067	21,312,670
Total Retail Trade	1,704	1,927	317,303,253	305,476,789	3.9	1,351,907	166,668,627
Financial Services	30	32	630,227	356,287	76.9	11,230	366,319
Services	796	873	48,969,902	46,328,009	5.7	1,209,261	25,379,034
Public Administration	4	4	330,720	288,419	14.7	885	60,832
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	3,158	3,527	\$ 598,478,573	\$ 578,906,012	3.4%	\$ 14,074,209	\$ 232,577,008

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

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Texas by Major Areas

December 6, 1996

Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,050	1,194	\$ 107,766,938	\$ 91,989,660	17.2%	\$ 320,075	\$ 10,600,318
Mining	884	1,003	253,867,462	243,214,271	4.4	39,018,059	95,550,580
Construction	2,852	3,121	405,911,077	379,740,931	6.9	3,697,182	75,629,452
Manufacturing	2,349	2,605	2,235,353,034	3,058,989,177	-26.9	96,727,438	244,986,704
Transportation/Utilities	1,345	1,421	638,166,835	605,248,588	5.4	29,406,345	235,932,809
Wholesale Trade							
Durable Goods	1,662	1,856	651,671,534	712,905,134	-8.6	5,998,108	93,214,041
Nondurable Goods	1,432	1,593	1,039,753,387	1,003,151,903	3.6	28,087,945	67,963,699
Total Wholesale Trade	3,094	3,449	1,691,424,921	1,716,057,037	-1.4	34,086,053	161,177,740
Retail Trade							
Building Materials	2,132	2,353	510,227,460	494,363,070	3.2	5,588,714	212,395,124
General Merchandise	1,170	1,196	1,467,574,359	2,174,864,627	-32.5	8,482,803	572,142,654
Food Stores	4,999	5,096	1,352,256,664	1,267,786,021	6.7	2,891,310	422,868,873
Automotive	3,692	4,007	1,198,940,134	1,126,946,163	6.4	7,303,674	175,934,055
Clothing	2,048	2,477	121,391,902	120,258,306	0.9	293,062	107,992,877
Home Furnishings	2,348	2,632	142,564,040	135,614,775	5.1	1,048,026	106,758,063
Restaurants	7,333	7,813	460,070,323	452,159,035	1.7	7,755,149	388,717,257
Drug Stores	631	669	148,460,777	138,909,666	6.9	172,306	25,797,943
Liquor Stores	610	636	47,728,396	45,818,259	4.2	157,366	40,605,814
Miscellaneous Retail	12,633	14,527	429,902,421	408,514,507	5.2	17,172,219	209,923,363
Total Retail Trade	37,596	41,406	5,879,116,476	6,365,234,429	-7.6	50,864,629	2,263,136,023
Financial Services	420	412	8,193,749	8,467,255	-3.2	934,021	3,929,861
Services	13,887	15,162	624,352,568	586,857,853	6.4	5,380,206	251,934,738
Public Administration	142	145	40,144,142	35,167,960	14.1	43,918	15,327,039
Nonclassifiable	71	70	8,248,727	3,768,639	118.9	40,748,457	41,734,485
Other	*	*	*	*	*	*	*
Total	63,690	69,988	\$11,892,545,929	\$13,094,735,800	-9.2%	\$ 301,226,383	\$ 3,399,939,749

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	38	43	\$ 7,160,098	\$ 9,835,551	-27.2%	\$ 2,613	\$ 2,389,074
Mining	147	181	242,855,252	251,534,211	-3.5	19,010,443	28,132,967
Construction	742	827	261,204,126	262,329,696	-0.4	10,269,475	50,927,162
Manufacturing	2,732	3,032	5,441,364,153	5,383,193,604	1.1	102,063,497	854,969,365
Transportation/Utilities	384	405	1,173,447,612	1,118,765,218	4.9	68,190,836	1,015,925,303
Wholesale Trade							
Durable Goods	1,388	1,513	3,497,966,771	3,712,323,002	-5.8	5,044,757	262,011,097
Nondurable Goods	588	643	3,474,748,767	3,818,286,625	-9.0	50,797,323	101,543,862
Total Wholesale Trade	1,976	2,156	6,972,715,538	7,530,609,627	-7.4	55,842,080	363,554,959
Retail Trade							
Building Materials	146	161	77,899,378	70,136,938	11.1	343,233	7,730,740
General Merchandise	19	23	680,794	2,329,765	-70.8	13,217	491,829
Food Stores	35	38	18,522,041	18,464,158	0.3	205,233	3,974,463
Automotive	75	78	449,979,487	436,294,145	3.1	29,762,362	36,725,438
Clothing	129	142	59,928,838	53,384,499	12.3	102,490	23,605,817
Home Furnishings	617	671	626,137,455	498,757,703	25.5	1,146,671	258,806,670
Restaurants	56	64	34,316,911	30,176,563	13.7	9,436	3,316,072
Drug Stores	29	28	98,789,982	93,265,708	5.9	47,036	3,638,678
Miscellaneous Retail	1,938	2,107	962,181,289	750,420,653	28.2	5,659,283	308,341,884
Total Retail Trade	3,044	3,312	2,328,436,175	1,953,230,132	19.2	37,288,961	646,631,591
Financial Services	196	195	56,132,385	63,112,841	-11.1	7,493,820	44,971,163
Services	2,523	2,659	1,661,410,456	1,594,570,906	4.2	7,650,285	699,245,030
Public Administration	4	*	135,648	*	*	0	135,648
Nonclassifiable	30	26	35,366,614	19,156,023	84.6	13,564,782	32,487,429
Other	*	*	*	*	*	*	*
Total	11,816	12,838	\$18,180,228,057	\$18,186,339,806	-0.0%	\$ 321,376,792	\$ 3,739,369,691

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,203	2,450	\$ 161,596,460	\$ 144,429,485	11.9%	\$ 1,602,006	\$ 90,947,877
Mining	94	131	483,139,847	622,964,621	-22.4	21,893,222	25,893,664
Construction	4,366	4,946	1,797,794,799	1,519,081,666	18.3	49,295,246	402,544,542
Manufacturing	5,448	6,107	8,197,090,062	8,369,830,752	-2.1	456,396,739	1,213,124,136
Transportation/Utilities	1,211	1,269	3,574,090,410	3,256,341,844	9.8	234,382,179	1,978,862,042
Wholesale Trade							
Durable Goods	4,401	4,864	5,683,182,269	5,829,462,551	-2.5	66,609,331	892,408,923
Nondurable Goods	1,802	2,079	3,804,086,637	3,693,869,841	3.0	135,165,271	328,599,862
Total Wholesale Trade	6,203	6,943	9,487,268,906	9,523,332,392	-0.4	201,774,602	1,221,008,785
Retail Trade							
Building Materials	1,724	1,863	999,520,400	867,752,626	15.2	8,576,442	675,357,969
General Merchandise	973	1,031	1,688,369,743	1,539,296,983	9.7	13,261,657	1,245,127,755
Food Stores	4,565	4,664	2,048,088,903	1,926,043,227	6.3	8,257,808	689,139,860
Automotive	3,580	3,788	3,381,772,754	3,049,766,581	10.9	44,304,597	400,675,107
Clothing	4,430	5,682	566,491,356	539,377,101	5.0	5,056,905	504,881,839
Home Furnishings	4,687	5,272	1,845,801,115	1,601,477,194	15.3	16,027,096	827,010,344
Restaurants	10,067	10,254	1,402,083,886	1,308,270,548	7.2	16,891,567	1,187,634,539
Drug Stores	736	760	502,063,084	444,449,934	13.0	1,688,951	138,809,507
Liquor Stores	604	616	129,188,762	124,025,430	4.2	339,687	100,419,729
Miscellaneous Retail	16,033	18,144	2,077,779,107	1,967,296,106	5.6	20,846,117	910,674,913
Total Retail Trade	47,399	52,074	14,641,159,110	13,367,755,730	9.5	135,250,827	6,679,731,562
Financial Services	1,154	1,163	151,472,904	154,417,159	-1.9	6,734,982	45,361,148
Services	26,190	29,295	4,069,096,368	3,744,563,369	8.7	127,265,798	1,668,797,085
Public Administration	62	65	87,901,430	84,350,751	4.2	899	44,523,757
Nonclassifiable	65	78	43,845,700	45,378,241	-3.4	1,253,369	8,013,151
Other	*	*	*	*	*	*	*
Total	94,395	104,521	\$42,694,455,996	\$40,832,446,010	4.6%	\$1,235,849,869	\$13,378,807,749

* - 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

December 6, 1996

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Industry	Reporting 1996 2nd Qtr	Outlets 1995 2nd Qtr	Gross Sales 1996 2nd Qtr	Gross Sales 1995 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,897	2,154	\$ 135,925,580	\$ 140,642,887	-3.4%	\$ 1,646,073	\$ 66,441,257
Mining	250	317	704,463,829	573,619,563	22.8	89,198,113	109,419,457
Construction	3,803	4,392	1,864,783,418	1,677,253,473	11.2	98,925,631	360,123,838
Manufacturing	4,588	5,277	6,957,681,756	6,981,246,440	-0.3	292,148,395	735,035,397
Transportation/Utilities	1,229	1,336	1,806,069,286	1,587,312,068	13.8	113,352,523	696,476,859
Wholesale Trade							
Durable Goods	3,920	4,329	4,261,734,296	4,099,724,481	4.0	78,769,555	680,852,320
Nondurable Goods	1,552	1,782	3,368,084,490	3,590,956,089	-6.2	113,038,387	276,108,020
Total Wholesale Trade	5,472	6,111	7,629,818,786	7,690,680,570	-0.8	191,807,942	956,960,340
Retail Trade							
Building Materials	1,516	1,685	715,830,920	647,159,632	10.6	4,999,936	442,204,651
General Merchandise	1,271	1,425	1,523,416,846	1,263,189,770	20.6	8,080,428	1,114,821,484
Food Stores	4,649	4,819	1,800,468,638	1,735,962,029	3.7	4,202,128	562,364,091
Automotive	3,294	3,531	2,426,000,139	2,200,417,826	10.3	3,735,061	310,859,173
Clothing	4,211	5,190	499,892,181	497,100,241	0.6	2,885,277	447,816,420
Home Furnishings	4,535	5,197	983,829,578	905,960,341	8.6	4,601,950	598,822,148
Restaurants	9,949	10,455	1,093,209,206	1,029,687,353	6.2	9,541,373	940,072,068
Drug Stores	773	809	322,387,416	272,602,254	18.3	3,657,555	135,788,091
Liquor Stores	885	946	101,429,535	96,127,518	5.5	273,392	72,838,749
Miscellaneous Retail	15,508	18,073	1,695,249,721	1,413,470,960	19.9	28,006,997	697,959,483
Total Retail Trade	46,591	52,130	11,161,714,180	10,061,677,924	10.9	69,984,097	5,323,546,358
Financial Services	884	902	79,823,568	76,570,582	4.2	32,676,145	59,883,386
Services	22,710	25,338	2,925,863,295	2,771,431,429	5.6	60,621,145	1,207,145,482
Public Administration	43	37	21,110,778	18,206,561	16.0	25,248	16,644,193
Nonclassifiable	65	66	48,484,434	40,648,065	19.3	14,396,050	17,588,470
Other	*	*	*	*	*	*	*
Total	87,532	98,060	\$33,335,738,910	\$31,619,289,562	5.4%	\$ 964,781,362	\$ 9,549,265,037

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

NOTICE

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

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

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