

State Sales and Use Tax Analysis Dallas-Fort Worth-Arlington MSA

Industry	Outlets 2008 2nd Qtr	Outlets 2007 2nd Qtr	Gross Sales 2008 2nd Qtr	Gross Sales 2007 2nd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax Purchases
Natural Resources/Mining	638	595	\$731,229,488	\$565,568,543	29.30%	\$404,876,722	\$534,425,746
Transportation/Utilities	1,150	1,146	\$4,865,465,496	\$4,123,163,669	18.00%	\$204,815,399	\$842,421,003
Construction	9,990	10,214	\$5,603,313,285	\$4,693,024,442	19.40%	\$151,425,749	\$1,065,756,349
Manufacturing	8,484	8,577	\$12,702,583,234	\$11,581,958,244	9.70%	\$473,998,414	\$1,615,521,449
Wholesale Trade	8,645	8,719	\$25,274,255,198	\$20,945,745,266	20.70%	\$54,308,173	\$1,750,595,720
Retail:Motor Vehicles	3,016	3,122	\$4,933,569,568	\$5,273,336,593	-6.40%	\$13,073,190	\$470,252,146
Retail:Home Furnishings	2,549	2,722	\$695,613,570	\$745,932,237	-6.70%	\$13,344,729	\$503,668,715
Retail:Electronics/Appliance	2,586	2,791	\$1,200,946,480	\$1,087,157,722	10.50%	\$5,922,244	\$604,012,069
Retail:Building Materials	1,760	1,817	\$1,833,640,126	\$1,810,931,334	1.30%	\$14,305,231	\$1,395,014,395
Retail:Food and Beverage	3,361	3,229	\$2,968,168,207	\$2,624,530,348	13.10%	\$13,628,287	\$768,277,193
Retail:Health and Personal	2,179	2,222	\$1,899,480,242	\$1,800,554,577	5.50%	\$10,429,301	\$251,325,148
Retail:Gasoline Stations	2,972	2,988	\$2,060,853,496	\$1,551,227,936	32.90%	\$4,841,811	\$411,386,996
Retail:Clothing Stores	6,419	6,604	\$1,206,910,254	\$1,078,408,737	11.90%	\$10,318,410	\$902,017,170
Retail:Sport/Hobby/Books	3,085	3,199	\$539,854,452	\$522,801,803	3.30%	\$5,815,018	\$403,192,726
Retail:General Merchandise	2,413	2,428	\$4,906,675,983	\$4,525,958,002	8.40%	\$30,094,138	\$2,341,959,019
Retail:Miscellaneous Stores	9,685	10,512	\$1,550,527,248	\$1,661,590,592	-6.70%	\$17,662,498	\$788,280,787
Retail:Nonstore, Other	4,670	4,362	\$3,056,858,864	\$3,187,026,214	-4.10%	\$5,463,966	\$125,938,880
TOTAL RETAIL TRADE	44,695	45,996	\$26,853,098,490	\$25,869,456,095	3.80%	\$144,898,823	\$8,965,325,244
Information	2,821	2,911	\$3,158,237,452	\$2,845,454,992	11.00%	\$39,717,364	\$2,151,737,167
Financial Activities	4,800	4,748	\$1,169,838,089	\$1,107,104,060	5.70%	\$36,776,989	\$541,127,147
Professional/Bus. Svcs.	22,552	23,733	\$4,870,096,086	\$4,078,815,968	19.40%	\$148,002,726	\$1,501,260,966
Educational and Health	2,248	2,131	\$722,689,416	\$647,001,913	11.70%	\$21,451,141	\$54,792,438
Leisure and Hospitality	17,589	17,669	\$3,385,537,947	\$3,129,635,224	8.20%	\$45,101,261	\$2,818,571,726
Other Services	12,151	12,481	\$1,653,590,219	\$1,389,739,393	19.00%	\$9,116,624	\$530,887,673
Public Administration	250	249	\$208,605,337	\$198,788,107	4.90%	\$562,273	\$97,811,334
Nonclassifiable	10	10	\$3,001,262	\$2,787,452	7.70%	\$47,917	\$412,220
Other	3,632	1,297	\$95,852	\$72,211	32.70%	\$0	\$84,743
TOTAL	139,655	140,476	\$91,201,636,851	\$81,178,315,579	12.30%	\$1,735,099,575	\$22,470,730,925

Dallas-Fort Worth-Arlington MSA

- ▶ Dallas-Plano-Irving MD: Collin, Dallas, Delta, Denton, Ellis, Hunt, Kaufman, Rockwall
- ▶ Fort Worth-Arlington MD: Johnson, Parker, Tarrant, Wise

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.

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.

Metropolitan Division (MD)

- ▶ If specified criteria are met, a metropolitan statistical area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as "metropolitan divisions."

Metropolitan Statistical Area (MSA)

- ▶ Free-standing metropolitan areas composed of one or more counties.

Reporting Outlets

- ▶ The number of individual business locations with a sales and use tax permit who filed a return.

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.

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.