



CITY OF MONTGOMERY, TEXAS

Sales and Use Tax Allocation Report

August 2021

Sales Taxpayer Information through August

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,339** active taxpayer accounts coded to the City of Montgomery. Many of the accounts are either E-Commerce related, or are coded as active but have not made a sale yet, and therefore are not reflected in the monthly report(s).

Total Sales Tax Payers by Month

YEAR	MONTH	SALES TAX FILERS
2020	August	2,001
2020	September	1,913
2020	October	1,956
2020	November	2,076
2020	December	1,988
2021	January	1,993
2021	February*	2,277
2021	March	1,965
2021	April	1,874
2021	May	2,159
2021	June	2,058
2021	July	2,051
2021	August	2,194

The number of taxpayers filing local taxes fluctuates throughout the year. February and quarterly filing months have traditionally reflected the highest number of sales tax payers. Represented here is a listing of each month and the number of taxpayer returns filed in the District, quarterly filing months are listed in **BOLD**.

Average number of taxpayers filing each month: 2,039
9.6% increase in taxpayers over August 2020

Sales Tax Allocations through August 2021

Sales tax receipts for Calendar Year 2021 total **\$2,692,614.64**

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,039** taxpayers filing local tax returns each month with February 2021 reflecting the highest taxpayer count of 2,277.

Top 25 Sales Tax Filers - Twelve Months Combined

No.	Permit Name	NAICS
1	KROGER TEXAS L.P.	445110
2	MCCOY CORPORATION	444190
3	THE OTHER SIDE INC.	722513
4	BROOKSHIRE BROTHERS INC.	445110
5	AZZIP ENTERPRISES INC.	722511
6	VMWARE INC.	511210
7	ENTERGY TEXAS INC.	221112
8	ALLEYTON RESOURCE COMPANY LLC	212321
9	O'REILLY AUTO ENTERPRISES LLC	441310
10	JIM'S HARDWARE INC.	444130
11	MCKINNEY RESTAURANT 21141 LLC	722513
12	TUMLINSON ELECTRIC LLC	238210
13	SCHULTZ PET SUPPLY LLC	453910
14	GOOGLE LLC	518210
15	CHEWY INC.	453910
16	MACSOUTH FOREST PRODUCTS LLC	454390
17	A & A PLANTS AND PRODUCE INC.	111219
18	SKIPPER BEVERAGE COMPANY LLC	447110
19	JEETHO BUSINESS INC.	447110
20	NEW CINGULAR WIRELESS PCS LLC	517312
21	KOLKHORST FOODS LLC	722513
22	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
23	THE ECLECTIC TRADING COMPANY	722410
24	INTUIT INC.	334614
25	JKG LEIGH LLC	811111

Top 25 Sales Tax Filers-August 2021

No.	Permit Name	NAICS
1	KROGER TEXAS L.P.	445110
2	MCCOY CORPORATION	444190
3	MACSOUTH FOREST PRODUCTS LLC	454390
4	BROOKSHIRE BROTHERS INC.	445110
5	ENTERGY TEXAS INC.	221112
6	THE OTHER SIDE INC.	722513
7	AZZIP ENTERPRISES INC.	722511
8	COMMERCIAL CREDIT GROUP INC.	523930
9	ALLEYTON RESOURCE COMPANY LLC	212321
10	JIM'S HARDWARE INC.	444130
11	O'REILLY AUTO ENTERPRISES LLC	441310
12	SCHULTZ PET SUPPLY LLC	453910
13	MCKINNEY RESTAURANT 21141 LLC	722513
14	CHEWY INC.	453910
15	GOOGLE LLC	518210
16	COTTON COMMERCIAL USA INC.	236220
17	BUILDER SALES LLC	238330
18	RUTHMANN REACHMASTER NORTH AMERICA LP	423830
19	PLAYHOUSE MEDIA LLC	511120
20	STARBUCKS CORPORATION	722515
21	JEETHO BUSINESS INC.	447110
22	THE ECLECTIC TRADING COMPANY	722410
23	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
24	SKIPPER BEVERAGE COMPANY LLC	447110
25	VERDANTIS INC.	541512

August | July 2021 Top 25 Taxpayer Comparison

August 2021

1	KROGER TEXAS L.P.
2	MCCOY CORPORATION
3	MACSOUTH FOREST PRODUCTS LLC
4	BROOKSHIRE BROTHERS INC.
5	ENTERGY TEXAS INC.
6	THE OTHER SIDE INC.
7	AZZIP ENTERPRISES INC.
8	COMMERCIAL CREDIT GROUP INC.
9	ALLEYTON RESOURCE COMPANY LLC
10	JIM'S HARDWARE INC.
11	O'REILLY AUTO ENTERPRISES LLC
12	SCHULTZ PET SUPPLY LLC
13	MCKINNEY RESTAURANT 21141 LLC
14	CHEWY INC.
15	GOOGLE LLC
16	COTTON COMMERCIAL USA INC.
17	BUILDER SALES LLC
18	RUTHMANN REACHMASTER NORTH AMERICA LP
19	PLAYHOUSE MEDIA LLC
20	STARBUCKS CORPORATION
21	JEETHO BUSINESS INC.
22	THE ECLECTIC TRADING COMPANY
23	AMAZON.COM SERVICES INC (MARKETPLACE)
24	SKIPPER BEVERAGE COMPANY LLC
25	VERDANTIS INC.

Quarterly Filer Month

July 2021

1	MCCOY CORPORATION
2	THE OTHER SIDE INC.
3	MACSOUTH FOREST PRODUCTS LLC
4	AZZIP ENTERPRISES INC.
5	JIM'S HARDWARE INC.
6	STEELFAB INC.
7	O'REILLY AUTO ENTERPRISES LLC
8	ALLEYTON RESOURCE COMPANY LLC
9	MCKINNEY RESTAURANT 21141 LLC
10	SCHULTZ PET SUPPLY LLC
11	ABBOTT INFORMATICS CORPORATION
12	GOOGLE LLC
13	A & A PLANTS AND PRODUCE INC.
14	COTTON COMMERCIAL USA INC.
15	INTUIT INC.
16	OVERSTOCK.COM INC.
17	VERDANTIS INC.
18	SUMMIT PRECAST CONCRETE LP
19	CHEWY INC.
20	THE ECLECTIC TRADING COMPANY
21	JEETHO BUSINESS INC.
22	SKIPPER BEVERAGE COMPANY LLC
23	WAL-MART STORES TEXAS LLC
24	STARBUCKS CORPORATION
25	KOLKHORST FOODS LLC

Non-Quarterly Filer Month

Sales Tax Receipts by Business Type/Nexus Twelve Month Totals

During the past twelve months, **97%** of all sales tax receipts received came from service providers that are charging the local sales tax to individuals within the City boundary, but whose physical tax office is located either out of the City limits or, in most cases, out of the State. These businesses have been reviewed and have been determined by the Comptroller of Public Accounts that they constitute a service, which qualifies for charging the local tax.

In August 2021, a total of 75 businesses filed sales tax receipts from locations that are physically located within the City, the remaining 2,119 filings came from out of District goods and service providers.



Sales Tax Receipts

The City of Montgomery, Texas has received **\$35,964,650.49** in sales tax receipts since January 1, 1995.

The August 2021 allocation to be allocated to the City totals

\$466,305.61

Sales Tax Receipts

August 2021 | 2020 Comparison

Receipts of Sales Tax Were as Follows:	August 2021*	August 2020
	\$466,305.61	\$375,019.12

*24% increase

Total Sales Tax Allocations Received:	2021 FYTD	2021	% of Budget
	\$3,566,863.42	\$1,500,000.00	238%

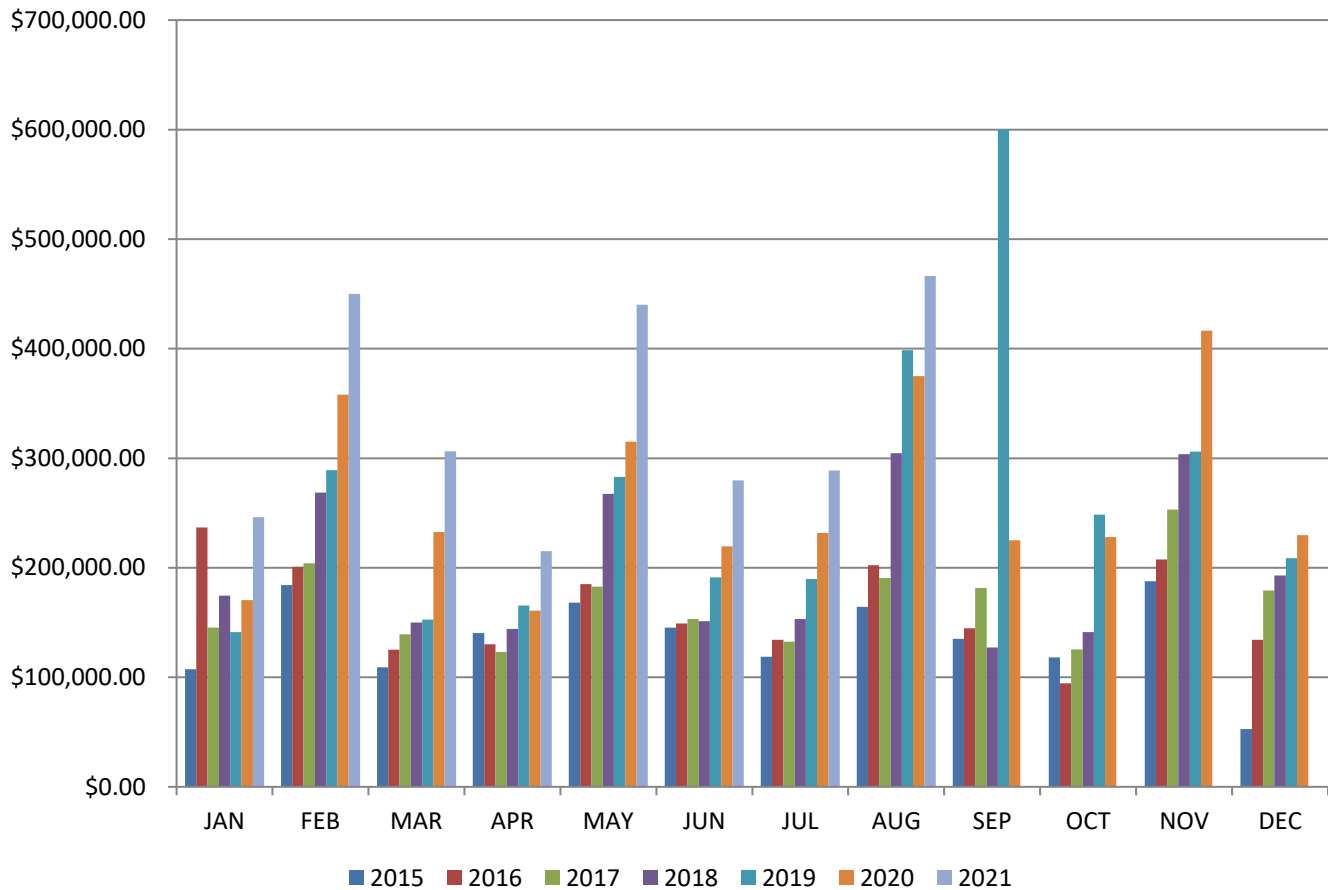
Fiscal Year Date Range: October-September

FY 2019 Total Allocations	FY 2018 Total Allocations	FY 2017 Total Allocations	FY 2016 Total Allocations	FY 2015 Total Allocations	2014 Total Allocations
\$3,049,090.59	\$2,298,289.34	\$1,889,285.60	\$1,867,030.18	\$1,699,926.42	\$1,688,374.26
FY 2020 Total Allocations					
\$3,052,224.89					

Total Allocations, 2012-Present
\$21,882,535.97

Calendar Year 2021 Sales Tax Averages		Calendar Year 2020 Sales Tax Averages	
Total: \$2,692,614.64		Total: \$3,163,133.43	
Mean Allocation:	\$336,576.83	Mean Allocation:	\$263,594.45
Median Allocation:	\$297,540.57	Median Allocation:	\$230,851.15

Monthly Allocations



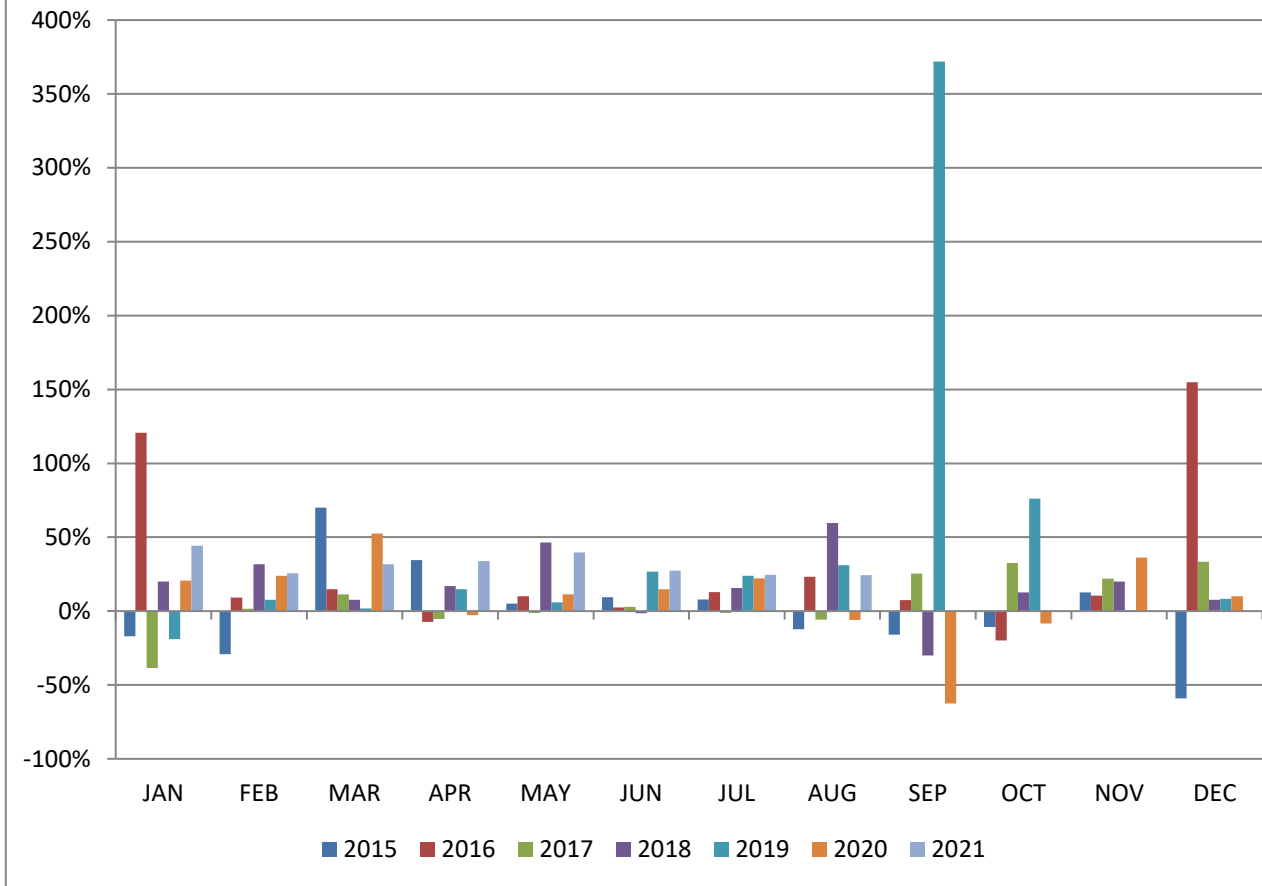
	2015	2016	2017	2018	2019	2020	2021
JAN	\$107,238.81	\$236,764.92	\$145,488.55	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57
FEB	\$184,183.00	\$200,985.71	\$204,006.24	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02
MAR	\$108,979.46	\$125,057.26	\$139,225.65	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64
APR	\$140,275.54	\$130,098.69	\$123,234.01	\$144,205.61	\$165,516.81	\$2,724.55	\$215,206.50
MAY	\$168,012.24	\$184,955.47	\$182,757.15	\$267,397.74	\$283,049.52	\$315,099.96	\$440,192.71
JUN	\$145,485.26	\$149,145.60	\$153,336.53	\$151,071.81	\$191,260.13	\$219,615.98	\$279,583.10
JUL	\$118,871.30	\$134,137.44	\$132,394.32	\$153,156.83	\$189,741.79	\$231,928.50	\$288,879.49
AUG	\$164,234.26	\$202,380.82	\$190,648.43	\$304,422.57	\$398,641.13	\$375,019.12	\$466,305.61
SEP	\$135,004.07	\$144,903.50	\$181,625.33	\$127,165.52	\$599,991.27	\$225,114.39	
OCT	\$118,139.09	\$94,652.13	\$125,361.52	\$141,162.59	\$248,593.82	\$227,917.54	
NOV	\$187,778.09	\$207,611.58	\$253,111.48	\$303,708.43	\$305,939.66	\$416,557.44	
DEC	\$52,683.59	\$134,305.68	\$179,308.88	\$192,957.46	\$208,806.76	\$229,773.80	

Month to Month Variance

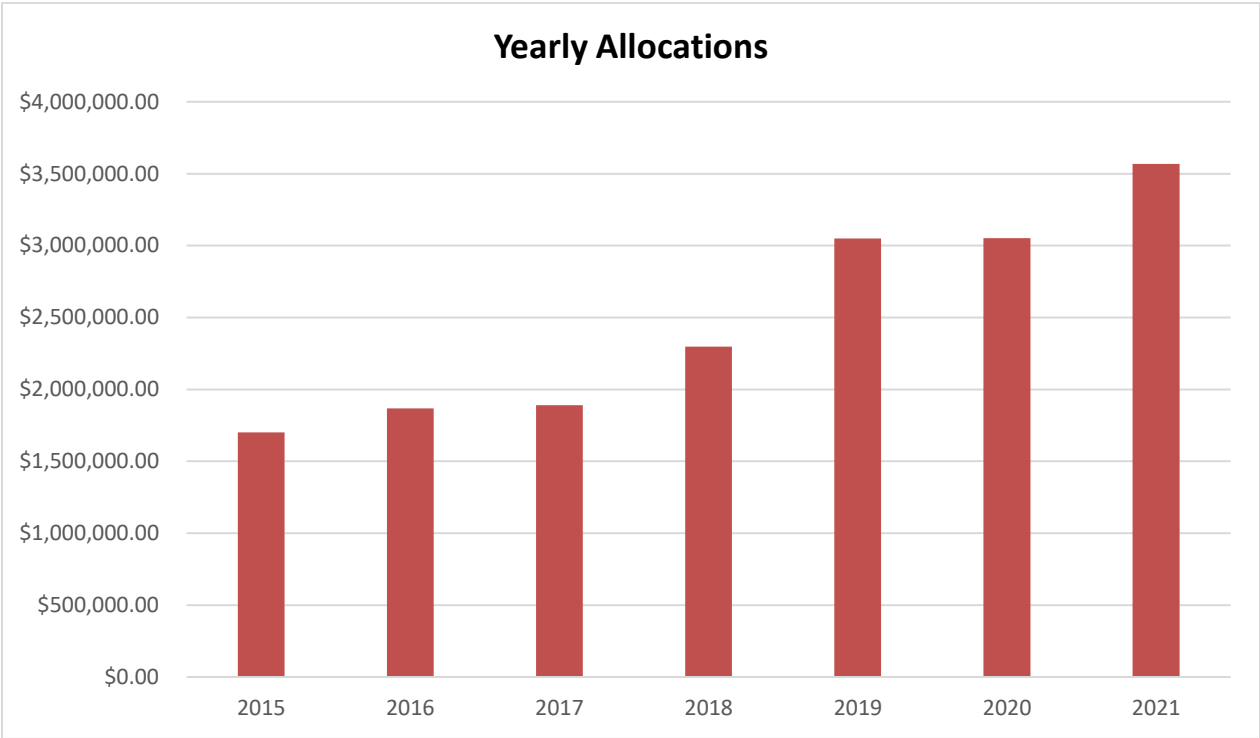


	2015	2016	2017	2018	2019	2020	2021
JAN/FEB	72%	-15%	40%	54%	105%	110%	83%
FEB/MAR	-41%	-38%	-32%	-44%	-47%	N/A	-32%
MAR/APR	29%	4%	-11%	-4%	8%	N/A	-30%
APR/MAY	20%	42%	48%	85%	71%	N/A	105%
MAY/JUN	-13%	-19%	-16%	-44%	-32%	-30%	-36%
JUN/JUL	-18%	-10%	-14%	1%	-1%	6%	3%
JUL/AUG	38%	51%	44%	99%	110%	62%	61%
AUG/SEP	-18%	-28%	-5%	-58%	51%	-40%	
SEP/OCT	-12%	-35%	-31%	11%	-59%	1%	
OCT/NOV	59%	119%	102%	115%	23%	83%	
NOV/DEC	-72%	-35%	-29%	-36%	-32%	-45%	

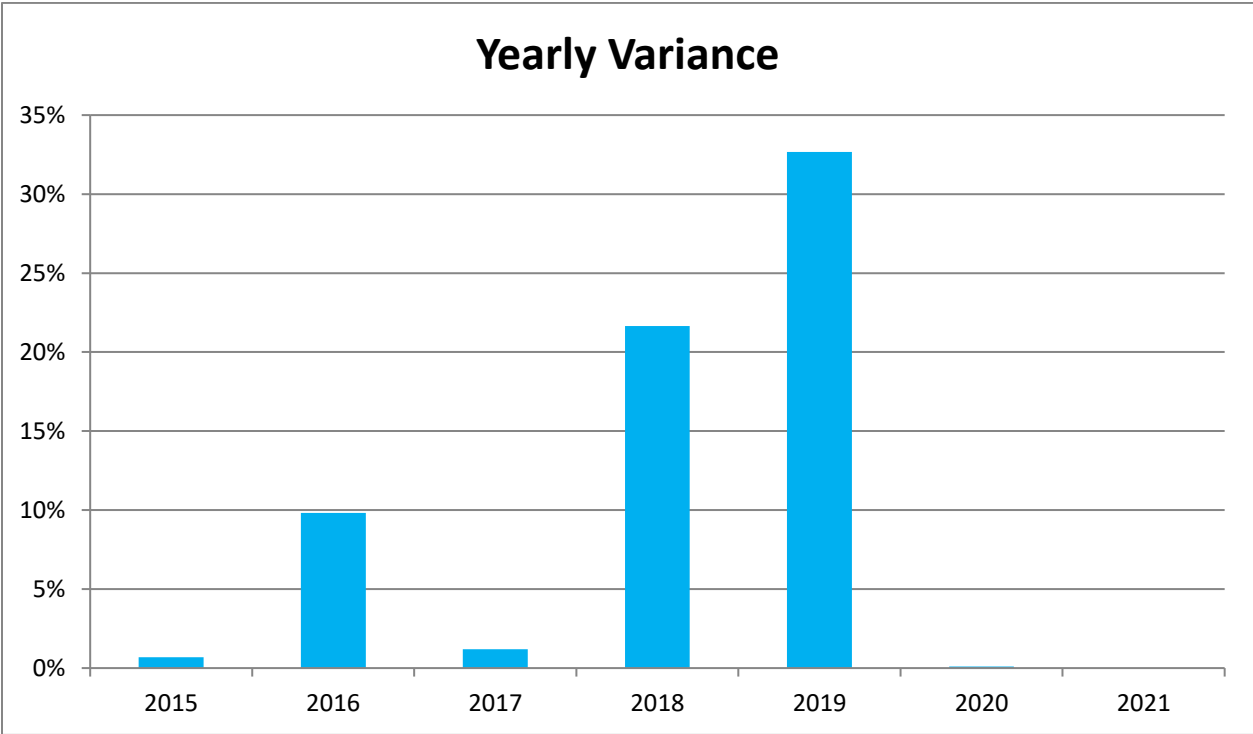
Previous Year by Month Variance



	2015	2016	2017	2018	2019	2020	2021
JAN	-17%	121%	-39%	20%	-19%	21%	44%
FEB	-29%	9%	2%	32%	8%	24%	26%
MAR	70%	15%	11%	8%	2%	N/A	N/A
APR	34%	-7%	-5%	17%	15%	-98%	N/A
MAY	5%	10%	-1%	46%	6%	11%	40%
JUN	9%	3%	3%	-1%	27%	15%	27%
JUL	8%	13%	-1%	16%	24%	22%	25%
AUG	-12%	23%	-6%	60%	31%	-6%	24%
SEP	-16%	7%	25%	-30%	372%	-62%	
OCT	-11%	-20%	32%	13%	76%	-8%	
NOV	13%	11%	22%	20%	1%	36%	
DEC	-59%	155%	34%	8%	8%	10%	



FY 2015	FY 2016	FY 2017	FY 2018	FY2019	FY2020	FY2021
\$1,699,926.42	\$1,867,030.18	\$1,889,285.60	\$2,298,289.34	\$3,049,090.59	\$3,052,224.89	\$3,566,863.42
1%	10%	1%	22%	33%	0%	



NAICS CODE	NAICS CODE DESCRIPTION
111219	Other Vegetable (except Potato) and Melon Farming
212321	Construction Sand and Gravel Mining
221112	Fossil Fuel Electric Power Generation
236220	Commercial and Institutional Building Construction
238140	Masonry Contractors
238150	Glass and Glazing Contractors
238210	Electrical Contractors and Other Wiring Installation Contractors
238990	All Other Specialty Trade Contractors
334111	Electronic Computer Manufacturing
334614	Software and Other Prerecorded Compact Disc, Tape, and Record Reproducing
423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
423830	Industrial Machinery and Equipment Merchant Wholesalers
441310	Automotive Parts and Accessories Stores
442110	Furniture Stores
442210	Floor Covering Stores
443142	Electronics Stores
444110	Home Centers
444120	Paint and Wallpaper Stores
444130	Hardware Stores
444190	Other Building Material Dealers
444220	Nursery, Garden Center, and Farm Supply Stores
445110	Supermarkets and Other Grocery (except Convenience) Stores
446120	Cosmetics, Beauty Supplies, and Perfume Stores
447110	Gasoline Stations with Convenience Stores
447190	Other Gasoline Stations
448140	Family Clothing Stores
451211	Book Stores
452210	Department Stores
452319	All Other General Merchandise Stores
453210	Office Supplies and Stationery Stores
453910	Pet and Pet Supplies Stores
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)

454110	Electronic Shopping and Mail-Order Houses
454390	Other Direct Selling Establishments
511210	Software Publishers
515210	Cable and Other Subscription Programming
517311	Wired Telecommunications Carriers
517312	Wireless Telecommunications Carriers (except Satellite)
518210	Data Processing, Hosting, and Related Services
541410	Interior Design Services
561710	Exterminating and Pest Control Services
561730	Landscaping Services
561790	Other Services to Buildings and Dwellings
713940	Fitness and Recreational Sports Centers
722410	Drinking Places (Alcoholic Beverages)
722511	Full-Service Restaurants
722513	Limited-Service Restaurants
811111	General Automotive Repair