



# **CITY OF MONTGOMERY, TEXAS**

## **Sales and Use Tax Allocation Report**

**March 2024**

## Sales Taxpayer Information through March 2024

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,836** 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
2023	March	2,333
2023	April	2,297
<b>2023</b>	<b>May</b>	<b>2,437</b>
2023	June	2,305
2023	July	2,342
<b>2023</b>	<b>August</b>	<b>2,419</b>
2023	September	2,315
2023	October	2,367
<b>2023</b>	<b>November</b>	<b>2,423</b>
2023	December	2,341
2024	January	2,541
<b>2024</b>	<b>February</b>	<b>2,679</b>
2024	March	2,426

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: 2,402  
**4% increase** in taxpayers over **March 2023**

## Sales Tax Allocations through March 2024

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,384** taxpayers filing local tax returns each month with **February 2024** reflecting the highest taxpayer count of **2,679**.

### Top 25 Sales Tax Filers - Twelve Months Combined

No.	Permit Name	NAICS
1	KROGER # 142	445110
2	MCCOY'S BUILDING SUPPLY CENTER #113	444190
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	RISE COLLECTIVE LLC	236220
5	GOOGLE LLC	518210
6	PATTERSON-UTI DRILLING COMPANY LLC	213111
7	ENERGY TEXAS INC.	221122
8	PIZZA SHACK	722511
9	BROOKSHIRE BROTHERS #73	445110
10	HOME DEPOT U.S.A. INC.	444110
11	MCDONALD'S 25405	722513
12	JIM'S HARDWARE INC.	444130
13	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
14	PET SUPPLIES PLUS #4134	453910
15	CHEWY INC.	453910
16	O'REILLY AUTO PARTS #1838	441310
17	STARBUCKS COFFEE #62996	722515
18	BFI WASTE SERVICES OF TEXAS LP	562111
19	HAIER US APPLIANCE SOLUTIONS INC.	423620
20	WHALECO INC	454110
21	WAL-MART.COM USA LLC	453998
22	EXPRESSWAY	447110
23	AT&T #R1AS	517312
24	AMAZON.COM SERVICES LLC	454110
25	K. HOVNANIAN OF HOUSTON II L.L.C.	236115

## Top 25 Sales Tax Filers - March 2024

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	EMJ CONSTRUCTION LLC	236220
3	JAMES CONSTRUCTION GROUP LLC	237310
4	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
5	GOOGLE LLC	518210
6	PIZZA SHACK	722511
7	JIM'S HARDWARE INC.	444130
8	RISE COLLECTIVE LLC	236220
9	MCDONALD'S 25405	722513
10	HOME DEPOT U.S.A. INC.	444110
11	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
12	PET SUPPLIES PLUS #4134	453910
13	WHALECO INC	454110
14	HAIER US APPLIANCE SOLUTIONS INC.	423620
15	CHEWY INC.	453910
16	BFI WASTE SERVICES OF TEXAS LP	562111
17	O'REILLY AUTO PARTS #1838	441310
18	VERDANT COMMERCIAL CAPITAL LLC	522298
19	K. HOVNANIAN OF HOUSTON II L.L.C.	236115
20	STARBUCKS COFFEE #62996	722515
21	FUBO TV MEDIA INC	515210
22	POPEYES # 14393	722513
23	APPLE INC.	334111
24	AMAZON.COM SERVICES LLC	454110
25	NOBULL LLC	448110

Utilizing data provided by the Texas Comptroller of Public Accounts, this list reflects the top 25 businesses remitting the highest local tax filings within the District and represents **45%** of the total combined sales tax refunds for **March 2024**.

Within the City's most recent sales tax allocation, **70** businesses filed local taxes in excess of **\$1,000.00**. Taxpayer with returns over \$1,000.00 reflects **67%** of the total monthly allocation.

## March 2024 | February 2023 Top 25 Taxpayer Comparison

### March 2024

Non-Quarterly Filer Month

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	EMJ CONSTRUCTION LLC
3	JAMES CONSTRUCTION GROUP LLC
4	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
5	GOOGLE LLC
6	PIZZA SHACK
7	JIM'S HARDWARE INC.
8	RISE COLLECTIVE LLC
9	MCDONALD'S 25405
10	HOME DEPOT U.S.A. INC.
11	AMAZON.COM SERVICES INC (MARKETPLACE)
12	PET SUPPLIES PLUS #4134
13	WHALECO INC
14	HAIER US APPLIANCE SOLUTIONS INC.
15	CHEWY INC.
16	BFI WASTE SERVICES OF TEXAS LP
17	O'REILLY AUTO PARTS #1838
18	VERDANT COMMERCIAL CAPITAL LLC
19	K. HOVNANIAN OF HOUSTON II L.L.C.
20	STARBUCKS COFFEE #62996
21	FUBO TV MEDIA INC
22	POPEYES # 14393
23	APPLE INC.
24	AMAZON.COM SERVICES LLC
25	NOBULL LLC

### February 2023

Quarterly Filer Month

1	KROGER # 142
2	MCCOY'S BUILDING SUPPLY CENTER #113
3	PATTERSON-UTI DRILLING COMPANY LLC
4	ENTERGY TEXAS INC.
5	BROOKSHIRE BROTHERS #73
6	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
7	GOOGLE LLC
8	PIZZA SHACK
9	AMAZON.COM SERVICES INC (MARKETPLACE)
10	HOWMEDICA OSTEONICS CORP
11	PET SUPPLIES PLUS #4134
12	MCDONALD'S 25405
13	WAL-MART.COM USA LLC (MARKETPLACE)
14	HOME DEPOT U.S.A. INC.
15	AT&T #R1AS
16	CHEWY INC.
17	WHALECO INC
18	STARBUCKS COFFEE #62996
19	BFI WASTE SERVICES OF TEXAS LP
20	JIM'S HARDWARE INC.
21	SUMMIT PRECAST CONCRETE LLC
22	K. HOVNANIAN OF HOUSTON II L.L.C.
23	WAL-MART.COM USA LLC
24	O'REILLY AUTO PARTS #1838
25	LUMENIS BE INC.

## March 2024 | 2023 Comparison

Receipts of Sales Tax Were as Follows:	March 2024	March 2023
	<b>\$363,747.42</b>	<b>\$313,269.36</b>

16% Increase

Total Sales Tax Allocations Received:	2024 FYTD	2024 Budget	% of Budget
	<b>\$2,760,286.40</b>	<b>\$4,866,616</b>	<b>57%</b>

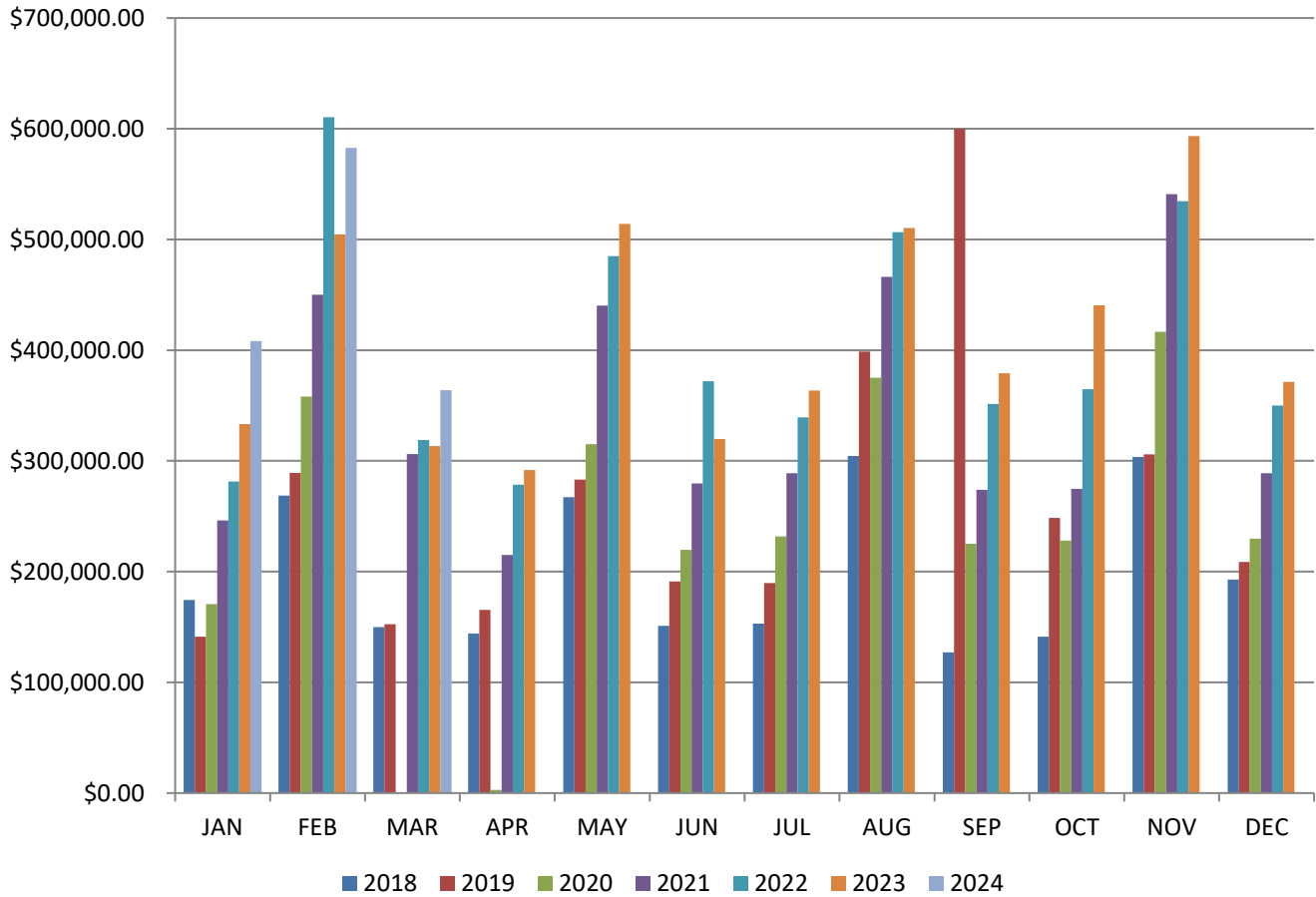
Fiscal Year Date Range: October-September

FY 2019 Total Allocations	FY 2018 Total Allocations	FY 2017 Total Allocations	FY 2016 Total Allocations	FY 2015 Total Allocations	2014 Total Allocations
<b>\$3,049,090.59</b>	<b>\$2,298,289.34</b>	<b>\$1,889,285.60</b>	<b>\$1,867,030.18</b>	<b>\$1,699,926.42</b>	<b>\$1,688,374.26</b>
FY 2020 Total Allocations	FY 2021 Total Allocations	FY 2022 Total Allocations	FY 2023 Total Allocations		
<b>\$2,661,447.47</b>	<b>\$3,840,647.17</b>	<b>\$4,648,109.80</b>	<b>\$4,779,192.57</b>		

Total Allocations, 1995-Present
<b>\$48,137,065.26</b>

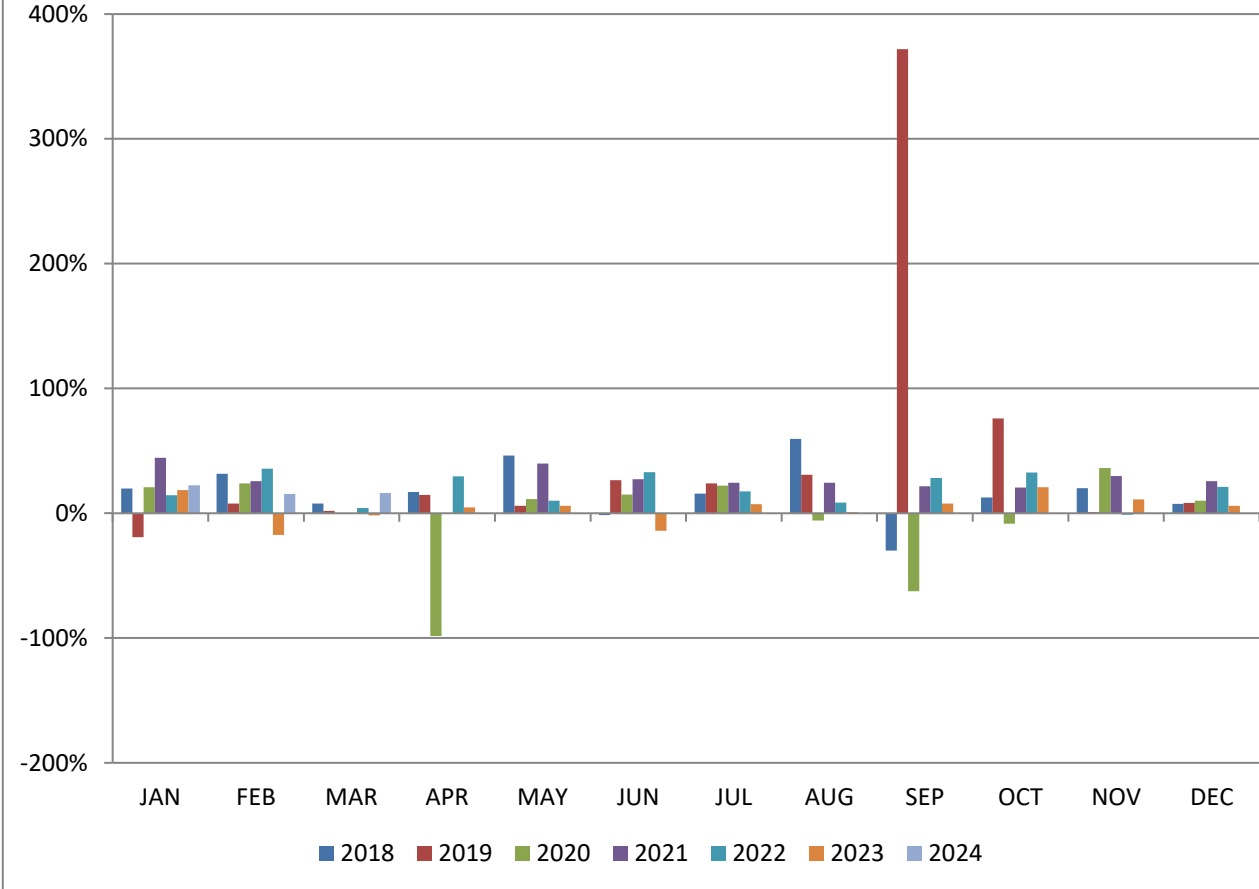
Calendar Year 2024 Sales Tax Averages	Calendar Year 2023 Sales Tax Averages
<b>Total: \$1,354,286.40</b>	<b>Total: \$4,935,517.49</b>
<b>Mean Allocation: \$451,592.75</b>	<b>Mean Allocation: \$411,293.12</b>
<b>Median Allocation: \$408,207.22</b>	<b>Median Allocation: \$375,232.85</b>

### Monthly Allocations



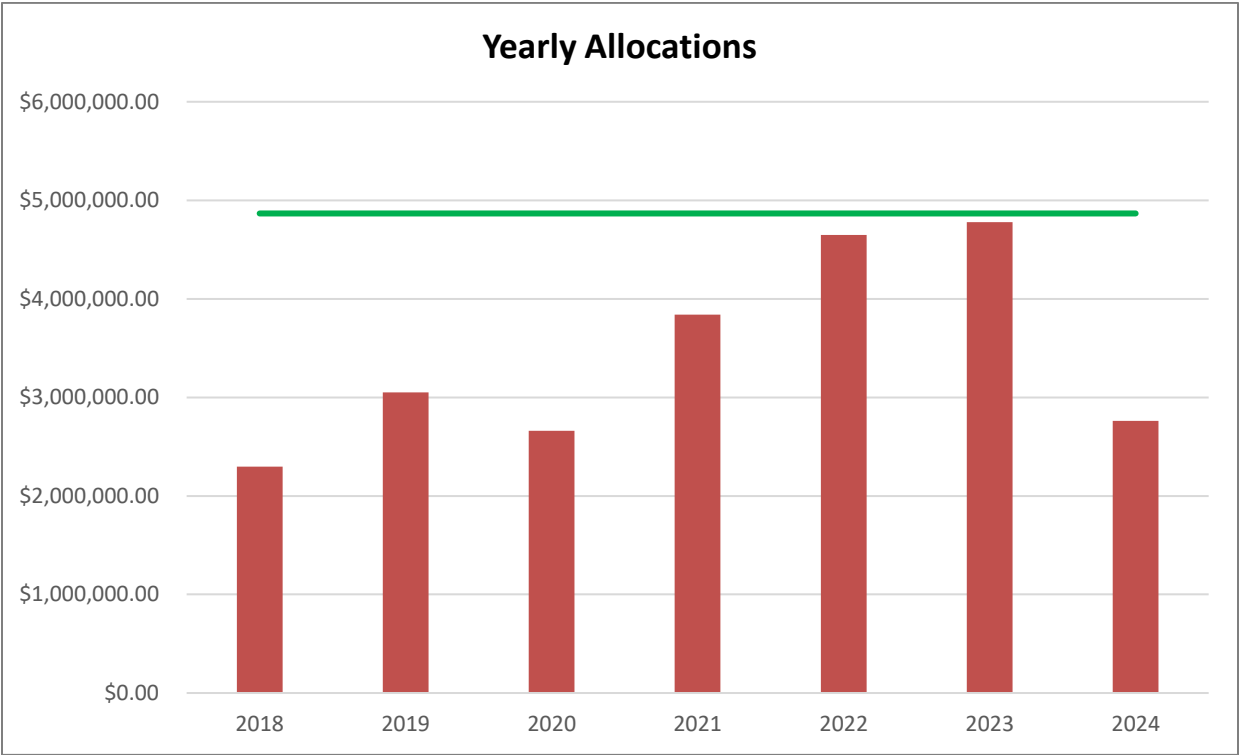
	2018	2019	2020	2021	2022	2023	2024
JAN	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57	\$333,333.42	\$408,207.22
FEB	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11	\$504,516.03	\$582,823.62
MAR	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$318,775.25	\$313,269.36	\$363,747.42
APR	\$144,205.61	\$165,516.81	\$2,724.55	\$215,206.50	\$278,593.13	\$291,741.42	
MAY	\$267,397.74	\$283,049.52	\$315,099.96	\$440,192.71	\$484,876.92	\$514,234.18	
JUN	\$151,071.81	\$191,260.13	\$219,615.98	\$279,583.10	\$371,794.81	\$319,648.21	
JUL	\$153,156.83	\$189,741.79	\$231,928.50	\$288,879.49	\$339,253.53	\$363,680.86	
AUG	\$304,422.57	\$398,641.13	\$375,019.12	\$466,305.61	\$506,663.87	\$510,406.89	
SEP	\$127,165.52	\$599,991.27	\$225,114.39	\$273,783.75	\$351,555.11	\$379,178.98	
OCT	\$141,162.59	\$248,593.82	\$227,917.54	\$274,762.64	\$364,692.50	\$440,686.17	
NOV	\$303,708.43	\$305,939.66	\$416,557.44	\$540,960.11	\$534,536.86	\$593,535.25	
DEC	\$192,957.46	\$208,806.76	\$229,773.80	\$288,957.75	\$349,953.86	\$371,286.72	

### Previous Year by Month Variance

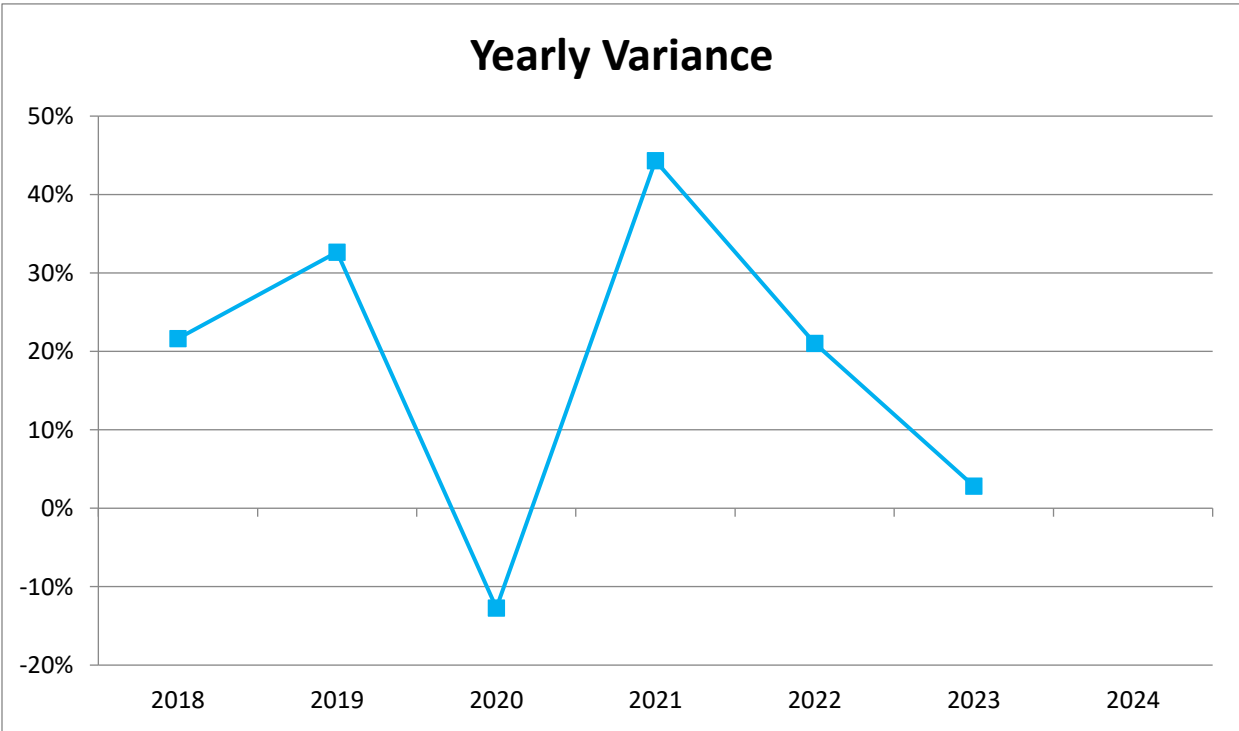


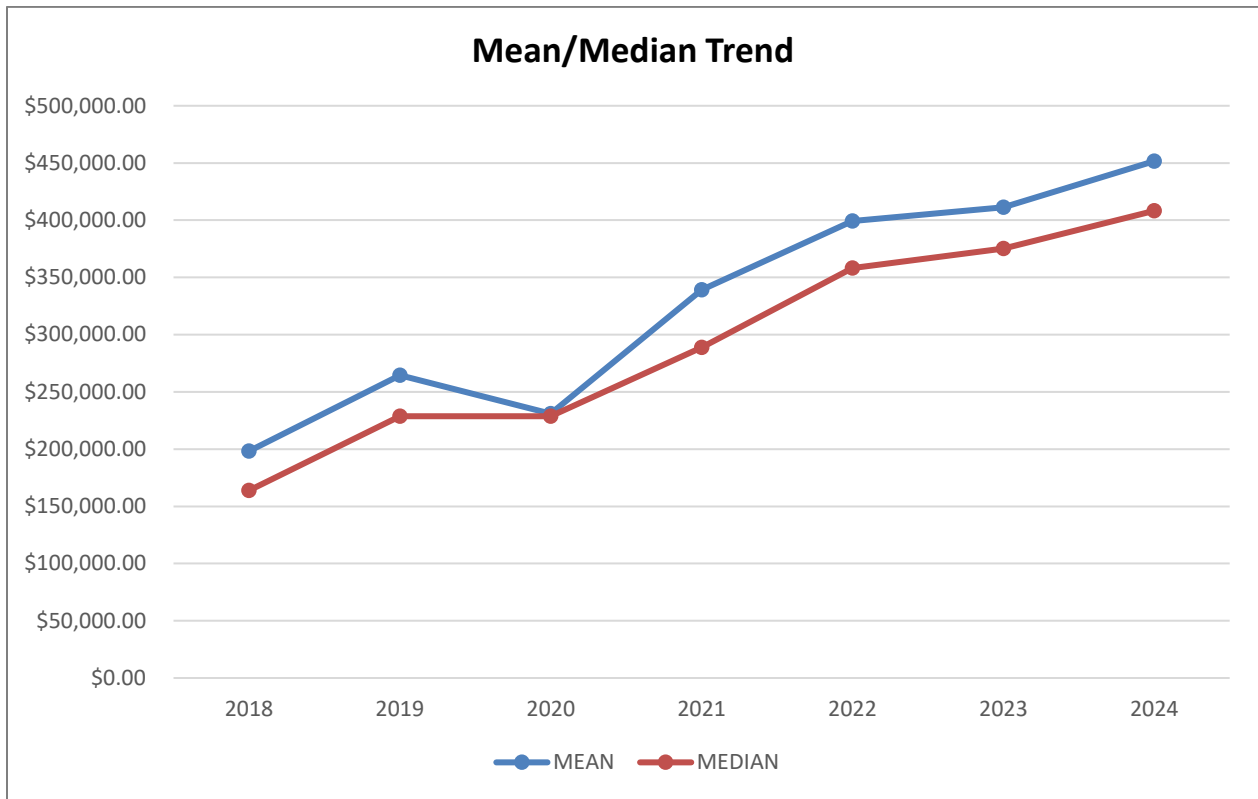
	2018	2019	2020	2021	2022	2023	2024
JAN	20%	-19%	21%	44%	14%	18%	22%
FEB	32%	8%	24%	26%	36%	-17%	16%
MAR	8%	2%	N/A	N/A	4%	-2%	16%
APR	17%	15%	-98%	N/A	29%	5%	
MAY	46%	6%	11%	40%	10%	6%	
JUN	-1%	27%	15%	27%	33%	-14%	
JUL	16%	24%	22%	25%	17%	7%	
AUG	60%	31%	-6%	24%	9%	1%	
SEP	-30%	372%	-62%	22%	28%	8%	
OCT	13%	76%	-8%	21%	33%	21%	
NOV	20%	1%	36%	30%	-1%	11%	
DEC	8%	8%	10%	26%	21%	6%	





FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
\$2,298,289.34	\$3,049,090.59	\$2,661,447.47	\$3,840,647.17	\$4,648,109.80	\$4,779,192.57	\$2,760,286.40
22%	33%	-13%	44%	21%	3%	





	2018	2019	2020	2021	2022	2023	2024
<b>Mean</b>	<b>\$198,194.66</b>	<b>\$264,550.20</b>	<b>\$231,029.67</b>	<b>\$339,256.57</b>	<b>\$399,384.38</b>	<b>\$411,293.12</b>	<b>\$451,592.75</b>
<b>Median</b>	<b>\$163,821.97</b>	<b>\$228,700.29</b>	<b>\$228,845.67</b>	<b>\$288,918.62</b>	<b>\$358,123.81</b>	<b>\$375,232.85</b>	<b>\$408,207.22</b>

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

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