



CITY OF MONTGOMERY, TEXAS

Sales and Use Tax Allocation Report

October 2023

Sales Taxpayer Information through October 2023

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **6,303** 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
2022	October	2,341
2022	November	2,355
2022	December	2,246
2023	January	2,398
2023	February	2,478
2023	March	2,333
2023	April	2,297
2023	May	2,437
2023	June	2,305
2023	July	2,342
2023	August	2,419
2023	September	2,315
2023	October	2,367

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: 2,356
1% increase in taxpayers over **October 2022**

Sales Tax Allocations through October 2023

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,356** taxpayers filing local tax returns each month with **February 2023** reflecting the highest taxpayer count of **2,478**.

Top 25 Sales Tax Filers - Twelve Months Combined

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	KROGER # 142	445110
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	ENTERGY TEXAS INC.	221122
5	GOOGLE LLC	518210
6	PIZZA SHACK	722511
7	BROOKSHIRE BROTHERS #73	445110
8	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
9	JIM'S HARDWARE INC.	444130
10	MCDONALD'S 25405	722513
11	PET SUPPLIES PLUS #4134	453910
12	PATTERSON-UTI DRILLING COMPANY LLC	213111
13	CHEWY INC.	453910
14	O'REILLY AUTO PARTS #1838	441310
15	STARBUCKS COFFEE #62996	722515
16	RISE COLLECTIVE LLC	236220
17	EXPRESSWAY	447110
18	AMAZON.COM SERVICES LLC	454110
19	BFI WASTE SERVICES OF TEXAS LP	562111
20	HOME DEPOT U.S.A. INC.	444110
21	AT&T #R1AS	517312
22	CIRCLE K #2742316	447110
23	K. HOVNANIAN OF HOUSTON II L.L.C.	236115
24	JKG LEIGH	811111
25	PANDA EXPRESS #3466	722513

Top 25 Sales Tax Filers - October 2023

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	PATTERSON-UTI DRILLING COMPANY LLC	213111
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	CITRIX SYSTEMS INC.	541519
5	GOOGLE LLC	518210
6	PIZZA SHACK	722511
7	PEAK BUILDING MATERIALS LLC	236116
8	BAR-A-OPERATIONS LLC	
9	JIM'S HARDWARE INC.	444130
10	HOME DEPOT U.S.A. INC.	444110
11	HAIER US APPLIANCE SOLUTIONS INC.	423620
12	MCDONALD'S 25405	722513
13	SCITON INC.	339112
14	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
15	WAL-MART.COM USA LLC	453998
16	PET SUPPLIES PLUS #4134	453910
17	O'REILLY AUTO PARTS #1838	441310
18	WHALECO INC	454110
19	BFI WASTE SERVICES OF TEXAS LP	562111
20	CHEWY INC.	453910
21	BURLESON CONSTRUCTION INC.	236220
22	WORKDAY INC.	518210
23	DAVID YURMAN HOLDINGS LLC	423940
24	STARBUCKS COFFEE #62996	722515
25	EXPRESSWAY	447110

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 **56%** of the total combined sales tax refunds for **October**.

Within the City's most recent sales tax allocation, **72** businesses filed local taxes in excess of **\$1,000.00**. Taxpayer with returns over \$1,000.00 reflects **76%** of the total monthly allocation.

October 2023 | September 2023 Top 25 Taxpayer Comparison

October 2023

Non-Quarterly Filer Month

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	MILLENNIUM LLC
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	GOOGLE LLC
5	PIZZA SHACK
6	HOME DEPOT U.S.A. INC.
7	WAL-MART.COM USA LLC
8	RISE COLLECTIVE LLC
9	JIM'S HARDWARE INC.
10	COBURN SUPPLY COMPANY INC.
11	MCDONALD'S 25405
12	HAIER US APPLIANCE SOLUTIONS INC.
13	AMAZON.COM SERVICES INC (MARKETPLACE)
14	PET SUPPLIES PLUS #4134
15	O'REILLY AUTO PARTS #1838
16	WASSERSTROM MARKETING CORP.
17	ETAILDIRECT LLC
18	CHEWY INC.
19	EXPRESSWAY
20	WHALECO INC
21	BFI WASTE SERVICES OF TEXAS LP
22	AMAZON.COM SERVICES LLC
23	STARBUCKS COFFEE #62996
24	PEAK BUILDING MATERIALS LLC
25	WGR OPERATING LP

September 2023

Non-Quarterly Filer Month

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	MILLENNIUM LLC
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	GOOGLE LLC
5	PIZZA SHACK
6	HOME DEPOT U.S.A. INC.
7	WAL-MART.COM USA LLC
8	RISE COLLECTIVE LLC
9	JIM'S HARDWARE INC.
10	COBURN SUPPLY COMPANY INC.
11	MCDONALD'S 25405
12	HAIER US APPLIANCE SOLUTIONS INC.
13	AMAZON.COM SERVICES INC (MARKETPLACE)
14	PET SUPPLIES PLUS #4134
15	O'REILLY AUTO PARTS #1838
16	WASSERSTROM MARKETING CORP.
17	ETAILDIRECT LLC
18	CHEWY INC.
19	EXPRESSWAY
20	WHALECO INC
21	BFI WASTE SERVICES OF TEXAS LP
22	AMAZON.COM SERVICES LLC
23	STARBUCKS COFFEE #62996
24	PEAK BUILDING MATERIALS LLC
25	WGR OPERATING LP

October 2023 | 2022 Comparison

Receipts of Sales Tax Were as Follows:	October 2023	October 2022
	\$440,686.17	\$351,555.11

21% Increase

Total Sales Tax Allocations Received:	2024 FYTD	2024 Budget	% of Budget
	\$440,686.17	\$4,866,616	9%

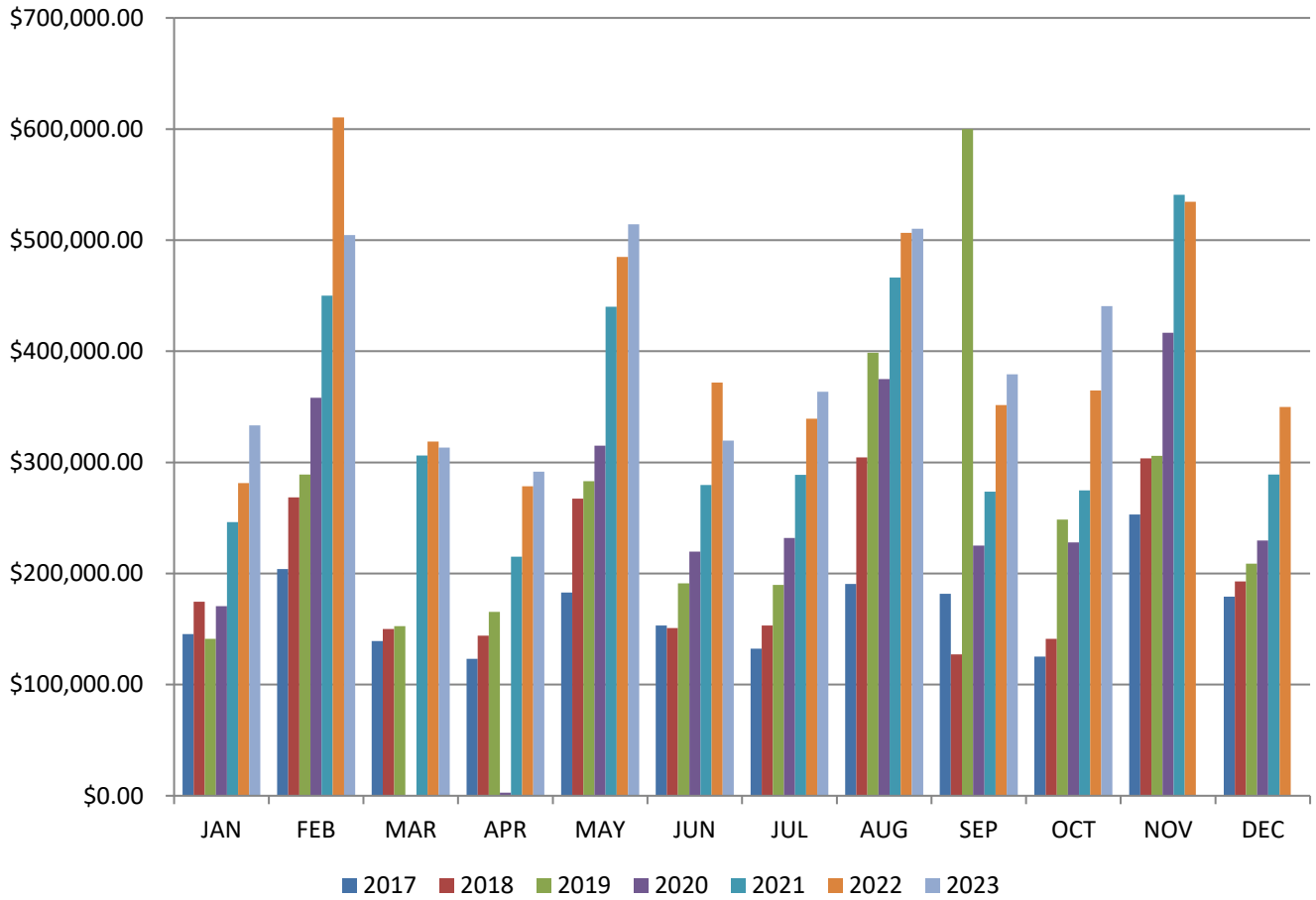
Fiscal Year Date Range: October-September

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	FY 2021 Total Allocations	FY 2022 Total Allocations	FY 2023 Total Allocations		
\$2,661,447.47	\$3,840,647.17	\$4,648,109.80	\$4,779,192.57		

Total Allocations, 1995-Present
\$45,817,465.03

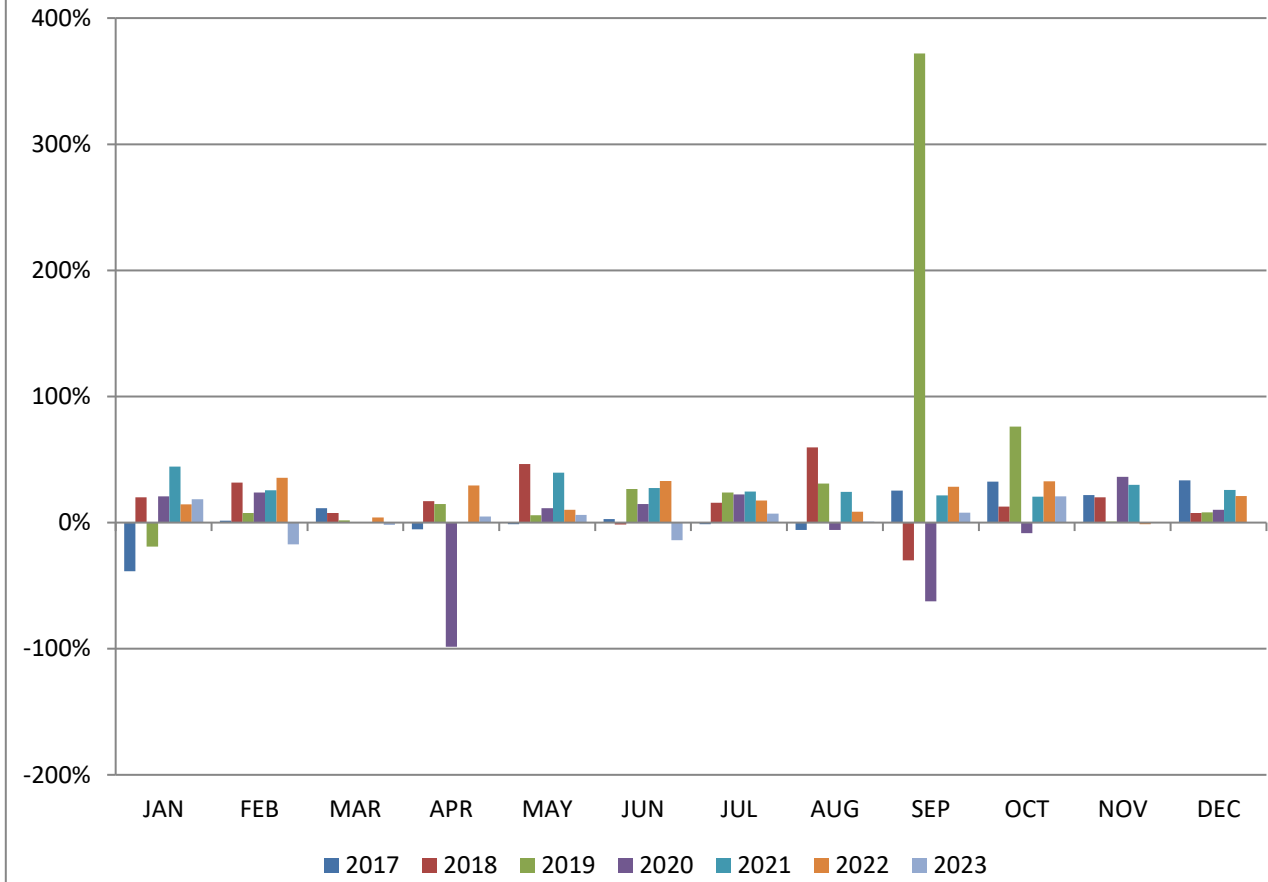
Calendar Year 2023 Sales Tax Averages	Calendar Year 2022 Sales Tax Averages
Total: \$3,970,695.52	Total: \$4,792,612.52
Mean Allocation: \$397,069.55	Mean Allocation: \$399,384.38
Median Allocation: \$371,429.92	Median Allocation: \$358,123.81

Monthly Allocations

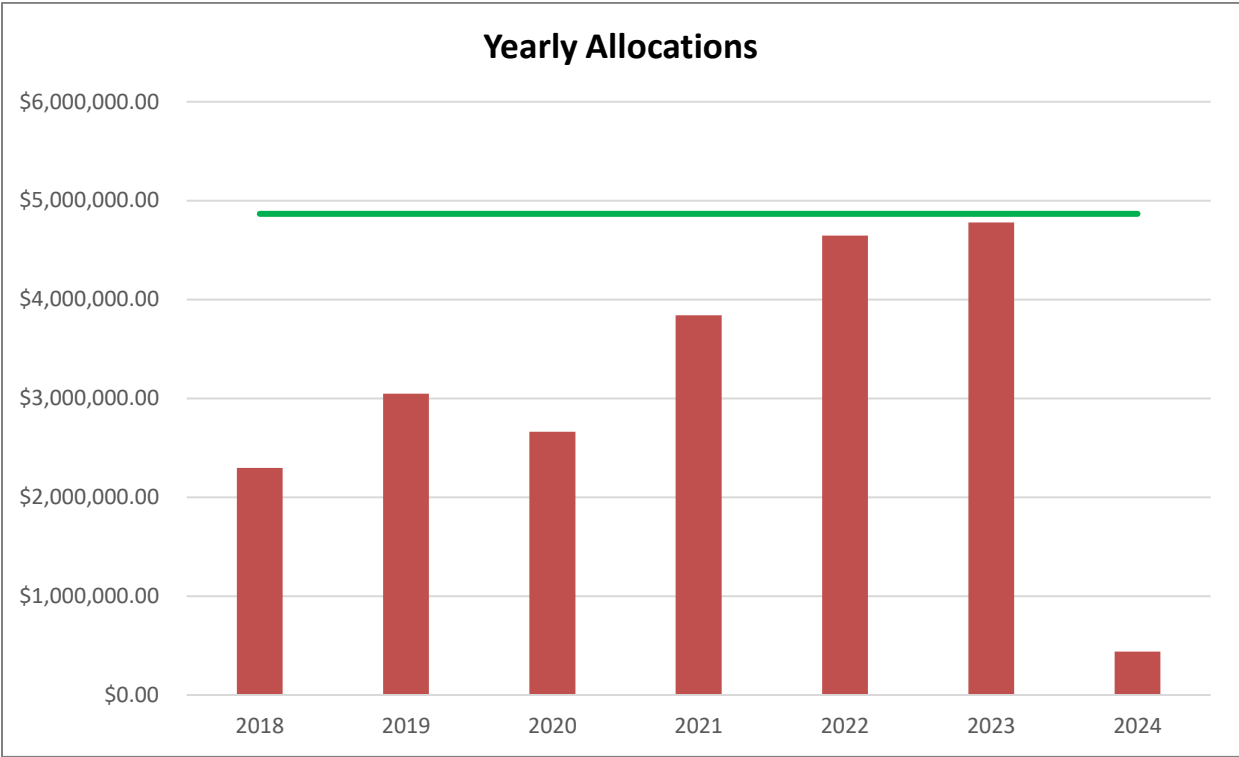


	2017	2018	2019	2020	2021	2022	2023
JAN	\$145,488.55	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57	\$333,333.42
FEB	\$204,006.24	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11	\$504,516.03
MAR	\$139,225.65	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$318,775.25	\$313,269.36
APR	\$123,234.01	\$144,205.61	\$165,516.81	\$2,724.55	\$215,206.50	\$278,593.13	\$291,741.42
MAY	\$182,757.15	\$267,397.74	\$283,049.52	\$315,099.96	\$440,192.71	\$484,876.92	\$514,234.18
JUN	\$153,336.53	\$151,071.81	\$191,260.13	\$219,615.98	\$279,583.10	\$371,794.81	\$319,648.21
JUL	\$132,394.32	\$153,156.83	\$189,741.79	\$231,928.50	\$288,879.49	\$339,253.53	\$363,680.86
AUG	\$190,648.43	\$304,422.57	\$398,641.13	\$375,019.12	\$466,305.61	\$506,663.87	\$510,406.89
SEP	\$181,625.33	\$127,165.52	\$599,991.27	\$225,114.39	\$273,783.75	\$351,555.11	\$379,178.98
OCT	\$125,361.52	\$141,162.59	\$248,593.82	\$227,917.54	\$274,762.64	\$364,692.50	\$440,686.17
NOV	\$253,111.48	\$303,708.43	\$305,939.66	\$416,557.44	\$540,960.11	\$534,536.86	
DEC	\$179,308.88	\$192,957.46	\$208,806.76	\$229,773.80	\$288,957.75	\$349,953.86	

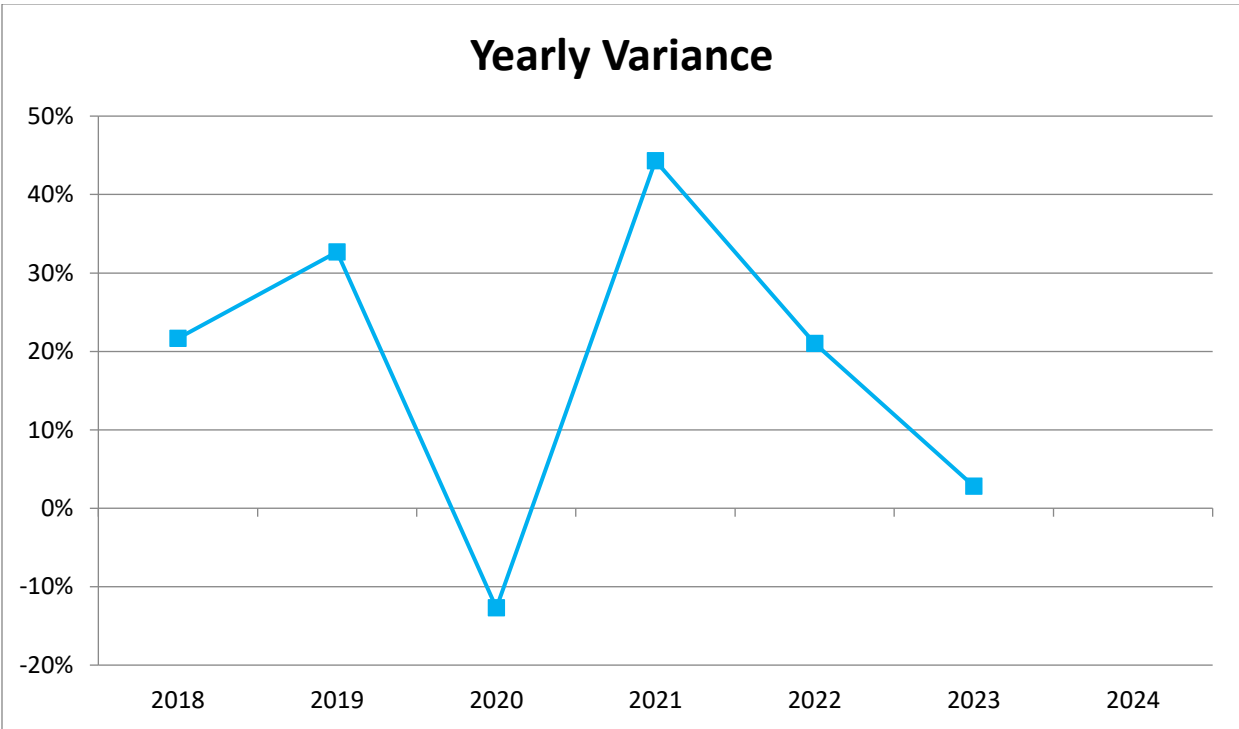
Previous Year by Month Variance

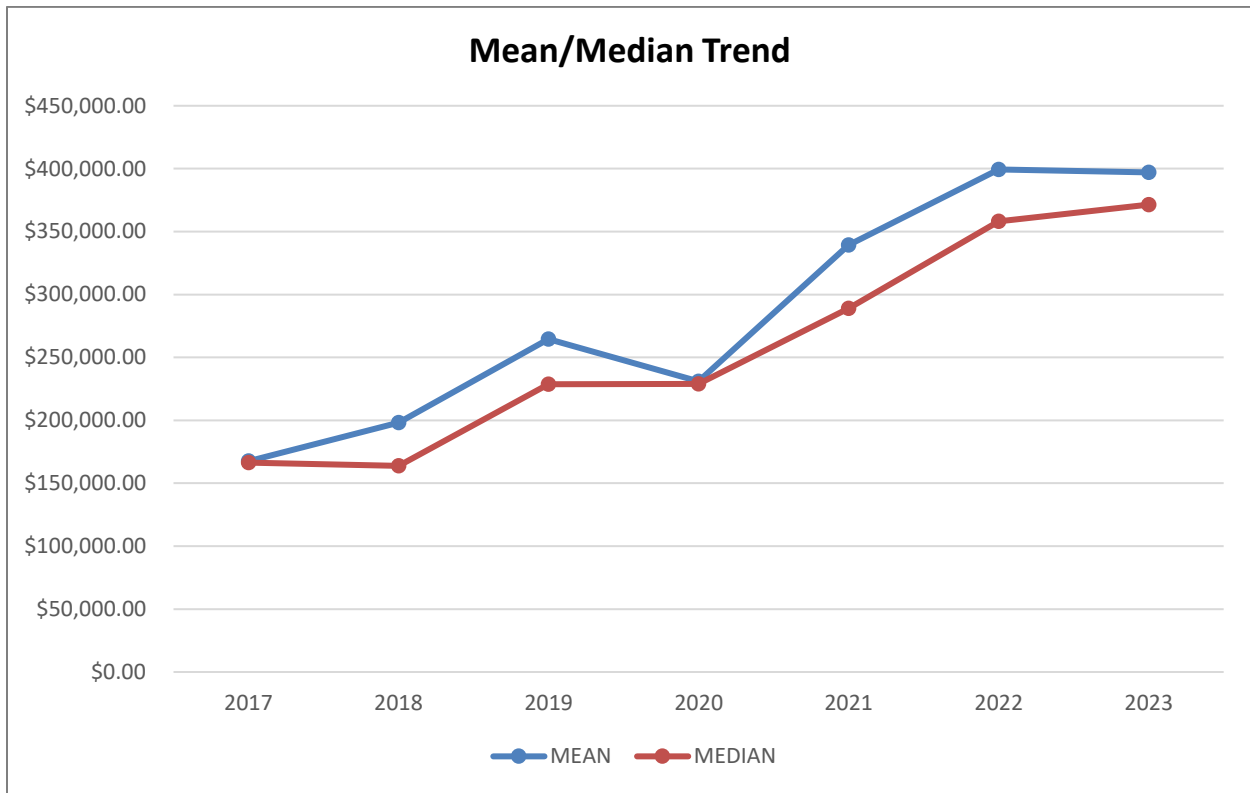


	2017	2018	2019	2020	2021	2022	2023
JAN	-39%	20%	-19%	21%	44%	14%	18%
FEB	2%	32%	8%	24%	26%	36%	-17%
MAR	11%	8%	2%	N/A	N/A	4%	-2%
APR	-5%	17%	15%	-98%	N/A	29%	5%
MAY	-1%	46%	6%	11%	40%	10%	6%
JUN	3%	-1%	27%	15%	27%	33%	-14%
JUL	-1%	16%	24%	22%	25%	17%	7%
AUG	-6%	60%	31%	-6%	24%	9%	1%
SEP	25%	-30%	372%	-62%	22%	28%	8%
OCT	32%	13%	76%	-8%	21%	33%	21%
NOV	22%	20%	1%	36%	30%	-1%	
DEC	34%	8%	8%	10%	26%	21%	



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	\$440,686.17
22%	33%	-13%	44%	21%	3%	





	2017	2018	2019	2020	2021	2022	2023
Mean	\$167,541.51	\$198,194.66	\$264,550.20	\$231,029.67	\$339,256.57	\$399,384.38	\$397,069.55
Median	\$166,322.71	\$163,821.97	\$228,700.29	\$228,845.67	\$288,918.62	\$358,123.81	\$371,429.92

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