



CITY OF MONTGOMERY, TEXAS

Sales and Use Tax Allocation Report

May 2022

Sales Taxpayer Information through May

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,473** 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 |
|-------------|-----------------|------------------|
| 2021 | May | 2,159 |
| 2021 | June | 2,058 |
| 2021 | July | 2,051 |
| 2021 | August* | 2,194 |
| 2021 | September | 2,045 |
| 2021 | October | 2,058 |
| 2021 | November | 2,207 |
| 2021 | December | 2,098 |
| 2022 | January | 2,232 |
| 2022 | February | 2,296 |
| 2022 | March | 2,157 |
| 2022 | April | 2,147 |
| 2022 | May | 2,365 |

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: 2,159
9% increase in taxpayers over **May 2021**

Sales Tax Allocations through May 2022

Sales tax receipts for Calendar Year 2022 total **\$1,974,161.98**

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,159** taxpayers filing local tax returns each month with **May 2022** reflecting the highest taxpayer count of **2,365**.

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 | PIZZA SHACK | 722511 |
| 6 | BROOKSHIRE BROTHERS #73 | 445110 |
| 7 | STEEFAB INC. | |
| 8 | MACSOUTH FOREST PRODUCTS LLC | 454390 |
| 9 | RISE COLLECTIVE LLC | 236220 |
| 10 | JIM'S HARDWARE INC. | 444130 |
| 11 | O'REILLY AUTO PARTS #1838 | 441310 |
| 12 | MCDONALD'S 25405 | 722513 |
| 13 | PET SUPPLIES PLUS #4134 | 453910 |
| 14 | GOOGLE LLC | 518210 |
| 15 | ALLEYTON RESOURCE COMPANY LLC | 212321 |
| 16 | CHEWY INC. | 453910 |
| 17 | AMAZON.COM SERVICES INC (MARKETPLACE) | 454110 |
| 18 | STARBUCKS COFFEE #62996 | 722515 |
| 19 | EXPRESSWAY | 447110 |
| 20 | AT&T #R1AS | 517312 |
| 21 | RANSOM'S | 722410 |
| 22 | FLORES PRODUCE | 111219 |
| 23 | INTUIT INC. | 334614 |
| 24 | CIRCLE K #2742316 | 447110 |
| 25 | BURGER KING | 722513 |

Top 25 Sales Tax Filers - May 2022

| No. | Permit Name | NAICS |
|-----|---|--------|
| 1 | KROGER # 142 | 445110 |
| 2 | MCCOY'S BUILDING SUPPLY CENTER #113 | 444190 |
| 3 | ENTERGY TEXAS INC. | 221122 |
| 4 | BROOKSHIRE BROTHERS #73 | 445110 |
| 5 | CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR | 722513 |
| 6 | PIZZA SHACK | 722511 |
| 7 | GOOGLE LLC | 518210 |
| 8 | JIM'S HARDWARE INC. | 444130 |
| 9 | MCDONALD'S 25405 | 722513 |
| 10 | O'REILLY AUTO PARTS #1838 | 441310 |
| 11 | RANSOM'S | 722410 |
| 12 | PET SUPPLIES PLUS #4134 | 453910 |
| 13 | SUMMIT PRECAST CONCRETE LLC | 237310 |
| 14 | AUTOZONE #6044 | 441310 |
| 15 | CHEWY INC. | 453910 |
| 16 | AT&T #R1AS | 517312 |
| 17 | INTUIT INC. | 334614 |
| 18 | SEALE OIL TOOLS LLC | 213111 |
| 19 | BFI WASTE SERVICES OF TEXAS LP | 562111 |
| 20 | STARBUCKS COFFEE #62996 | 722515 |
| 21 | AMAZON.COM SERVICES INC (MARKETPLACE) | 454110 |
| 22 | INTERCOOL USA LLC | 811310 |
| 23 | BUILDER SALES LLC | 238330 |
| 24 | EXPRESSWAY | 447110 |
| 25 | COBURN SUPPLY COMPANY INC. | 423720 |

May 2022 | April 2022 Top 25 Taxpayer Comparison

May 2022

Quarterly Filer Month

| | |
|----|---|
| 1 | KROGER # 142 |
| 2 | MCCOY'S BUILDING SUPPLY CENTER #113 |
| 3 | ENTERGY TEXAS INC. |
| 4 | BROOKSHIRE BROTHERS #73 |
| 5 | CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR |
| 6 | PIZZA SHACK |
| 7 | GOOGLE LLC |
| 8 | JIM'S HARDWARE INC. |
| 9 | MCDONALD'S 25405 |
| 10 | O'REILLY AUTO PARTS #1838 |
| 11 | RANSOM'S |
| 12 | PET SUPPLIES PLUS #4134 |
| 13 | SUMMIT PRECAST CONCRETE LLC |
| 14 | AUTOZONE #6044 |
| 15 | CHEWY INC. |
| 16 | AT&T #R1AS |
| 17 | INTUIT INC. |
| 18 | SEALE OIL TOOLS LLC |
| 19 | BFI WASTE SERVICES OF TEXAS LP |
| 20 | STARBUCKS COFFEE #62996 |
| 21 | AMAZON.COM SERVICES INC (MARKETPLACE) |
| 22 | INTERCOOL USA LLC |
| 23 | BUILDER SALES LLC |
| 24 | EXPRESSWAY |
| 25 | COBURN SUPPLY COMPANY INC. |

April 2022

Non-Quarterly Filer Month

| | |
|----|--|
| 1 | MCCOY'S BUILDING SUPPLY CENTER #113 |
| 2 | CADE COUNTRY BUILDINGS |
| 3 | CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR |
| 4 | PIZZA SHACK |
| 5 | IANASHER LLC |
| 6 | GOOGLE LLC |
| 7 | PET SUPPLIES PLUS #4134 |
| 8 | MCDONALD'S 25405 |
| 9 | JIM'S HARDWARE INC. |
| 10 | O'REILLY AUTO PARTS #1838 |
| 11 | INTUIT INC. |
| 12 | CHEWY INC. |
| 13 | SIGNATURE GRAPHICS INC |
| 14 | BFI WASTE SERVICES OF TEXAS LP |
| 15 | M2 THE AGENCY INC. |
| 16 | STARBUCKS COFFEE #62996 |
| 17 | AMAZON.COM SERVICES INC (MARKETPLACE) |
| 18 | PANDA EXPRESS #3466 |
| 19 | AT&T #R1AS |
| 20 | EXPRESSWAY |
| 21 | BUILDERS FIRSTSOURCE - TEXAS INSTALLED SALES LLC |
| 22 | AUTOZONE #6044 |
| 23 | ALLEYTON RESOURCE COMPANY LLC |
| 24 | WENDY'S #86 |
| 25 | RESTORATION HARDWARE INC. |

May 2022 | 2021 Comparison

| Receipts of Sales Tax Were as Follows: | May 2022 | May 2021 |
|--|--------------|--------------|
| | \$484,876.92 | \$440,192.71 |

| Total Sales Tax Allocations Received: | 2022 FYTD | 2022 Budget | % of Budget |
|---------------------------------------|----------------|-------------|-------------|
| | \$3,078,842.48 | \$2,200,000 | 140% |

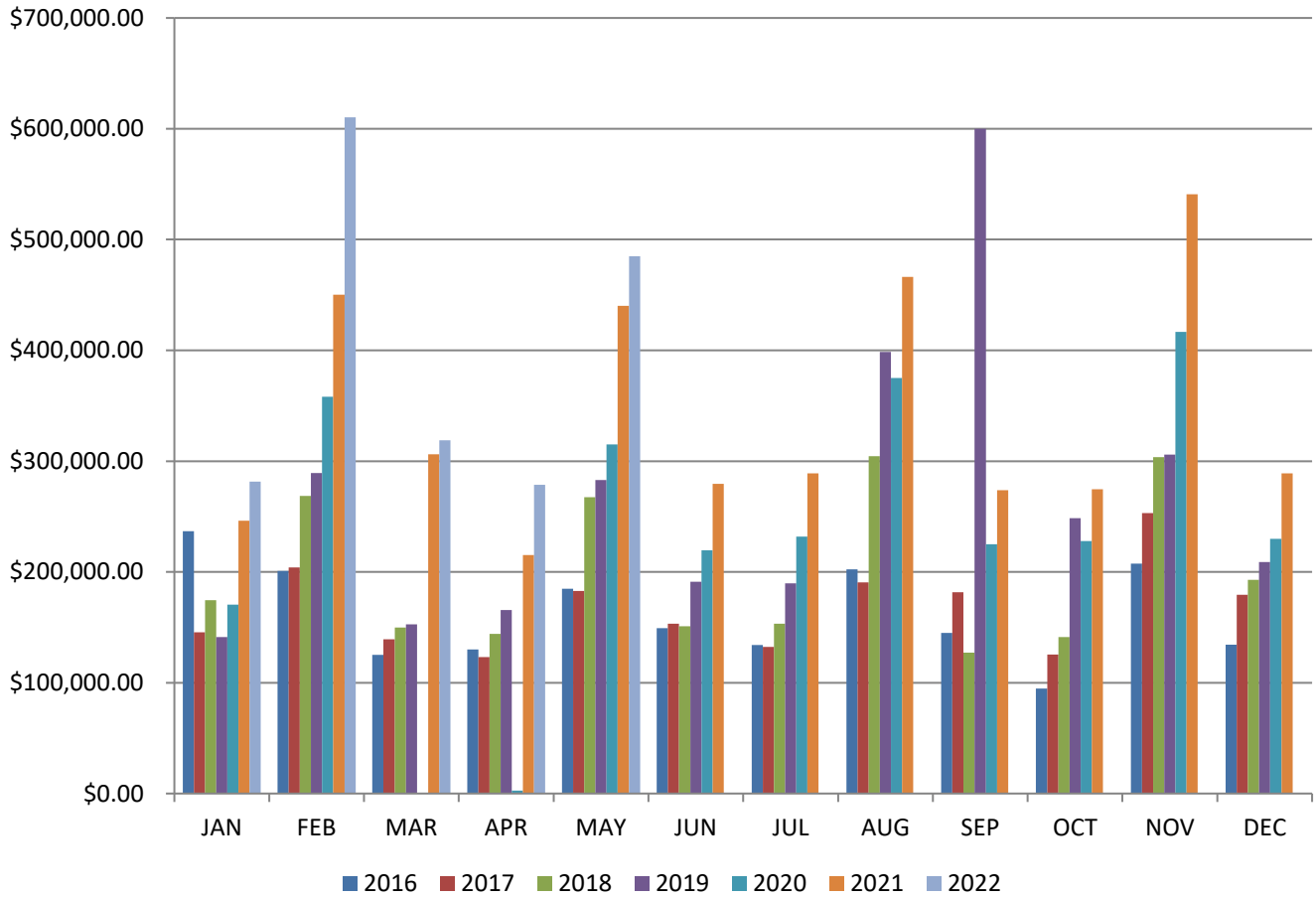
Fiscal Year Date Range: October-September

| 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 | | | | |
| \$2,661,447.47 | \$3,840,647.17 | | | | |

| Total Allocations, 1995-Present |
|---------------------------------|
| \$39,028,318.97 |

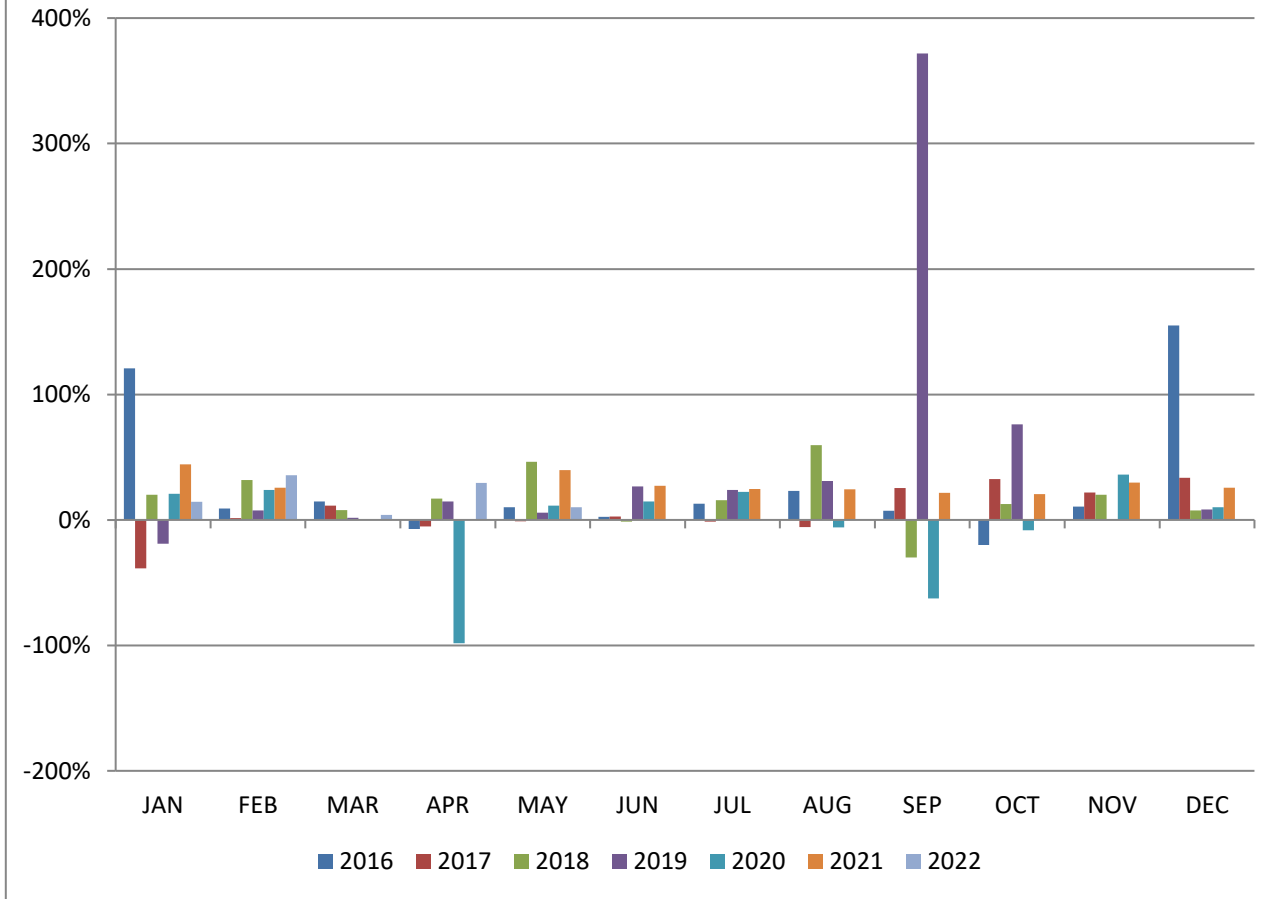
| Calendar Year 2022 Sales Tax Averages | | Calendar Year 2021 Sales Tax Averages | |
|---------------------------------------|--------------|---------------------------------------|--------------|
| Total: \$1,974,161.98 | | Total: \$4,071,078.89 | |
| Mean Allocation: | \$394,832.40 | Mean Allocation: | \$339,256.57 |
| Median Allocation: | \$318,775.25 | Median Allocation: | \$288,918.62 |

Monthly Allocations

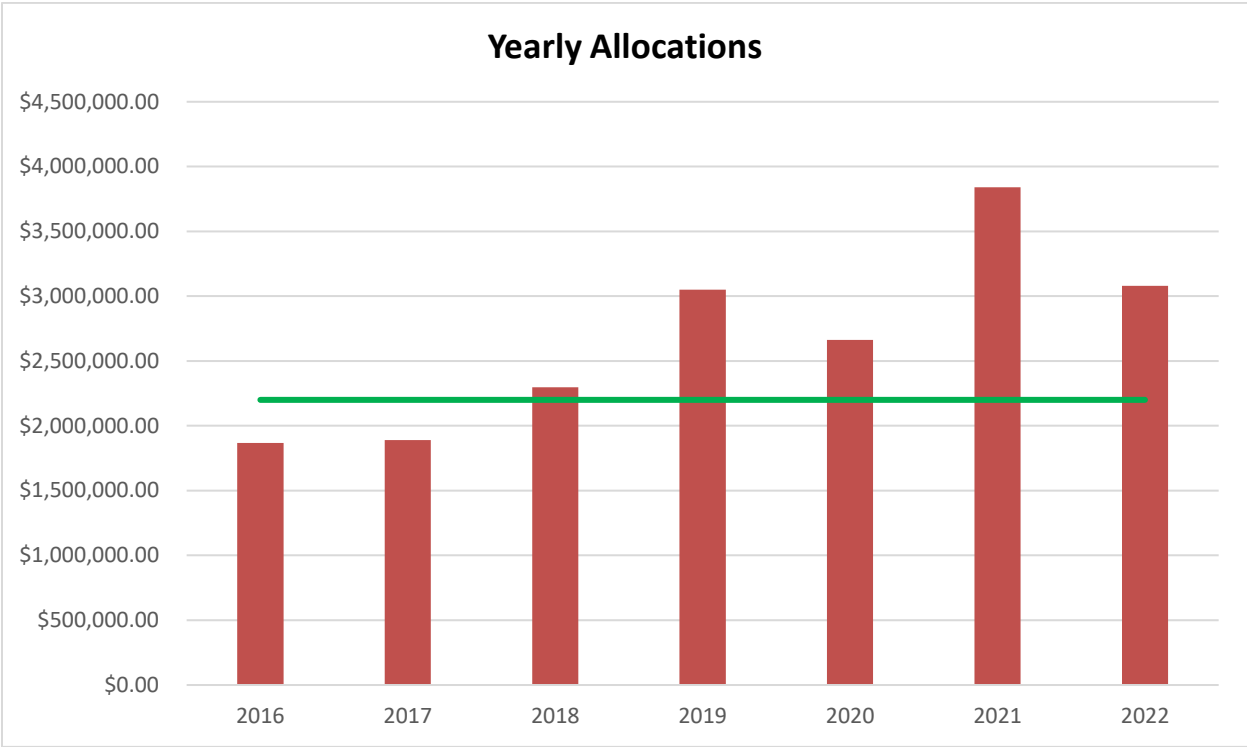


| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| JAN | \$236,764.92 | \$145,488.55 | \$174,487.10 | \$141,238.00 | \$170,531.07 | \$246,166.57 | \$281,476.57 |
| FEB | \$200,985.71 | \$204,006.24 | \$268,635.98 | \$289,215.49 | \$358,073.66 | \$450,079.02 | \$610,440.11 |
| MAR | \$125,057.26 | \$139,225.65 | \$149,964.30 | \$152,607.97 | \$0.00 | \$306,201.64 | \$318,775.25 |
| APR | \$130,098.69 | \$123,234.01 | \$144,205.61 | \$165,516.81 | \$2,724.55 | \$215,206.50 | \$278,593.13 |
| MAY | \$184,955.47 | \$182,757.15 | \$267,397.74 | \$283,049.52 | \$315,099.96 | \$440,192.71 | \$484,876.92 |
| JUN | \$149,145.60 | \$153,336.53 | \$151,071.81 | \$191,260.13 | \$219,615.98 | \$279,583.10 | |
| JUL | \$134,137.44 | \$132,394.32 | \$153,156.83 | \$189,741.79 | \$231,928.50 | \$288,879.49 | |
| AUG | \$202,380.82 | \$190,648.43 | \$304,422.57 | \$398,641.13 | \$375,019.12 | \$466,305.61 | |
| SEP | \$144,903.50 | \$181,625.33 | \$127,165.52 | \$599,991.27 | \$225,114.39 | \$273,783.75 | |
| OCT | \$94,652.13 | \$125,361.52 | \$141,162.59 | \$248,593.82 | \$227,917.54 | \$274,762.64 | |
| NOV | \$207,611.58 | \$253,111.48 | \$303,708.43 | \$305,939.66 | \$416,557.44 | \$540,960.11 | |
| DEC | \$134,305.68 | \$179,308.88 | \$192,957.46 | \$208,806.76 | \$229,773.80 | \$288,957.75 | |

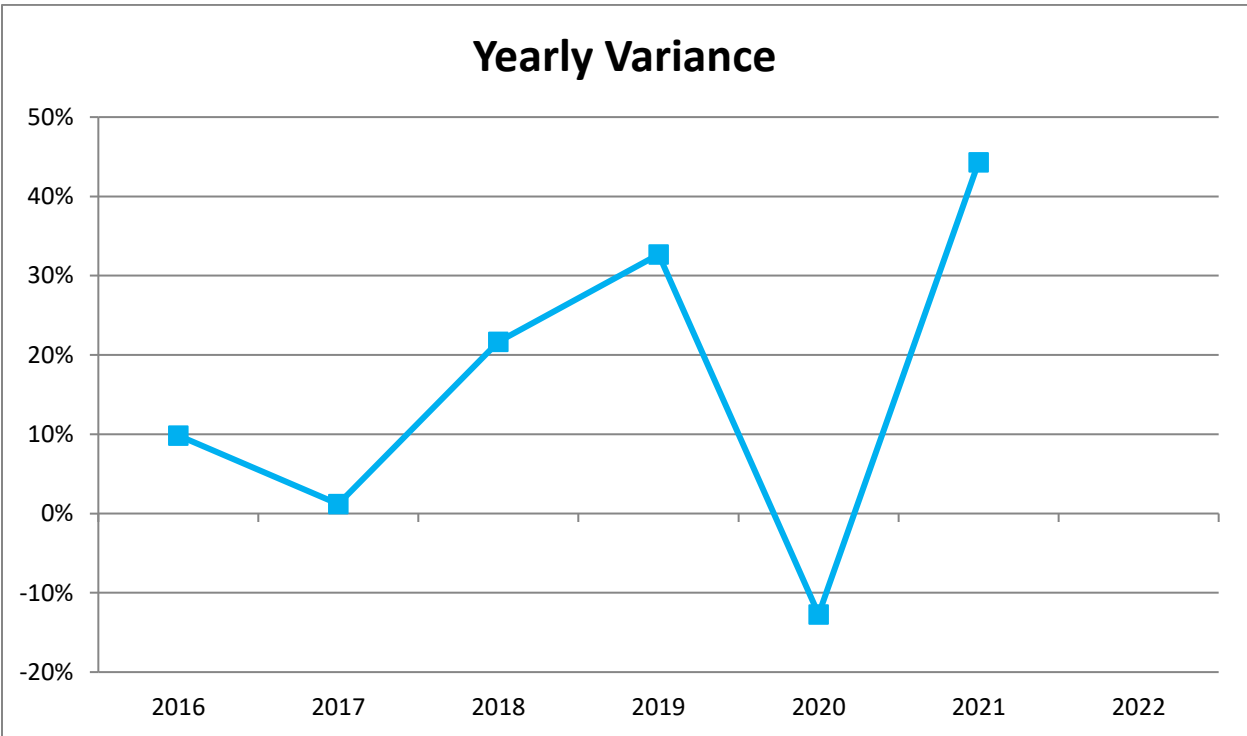
Previous Year by Month Variance

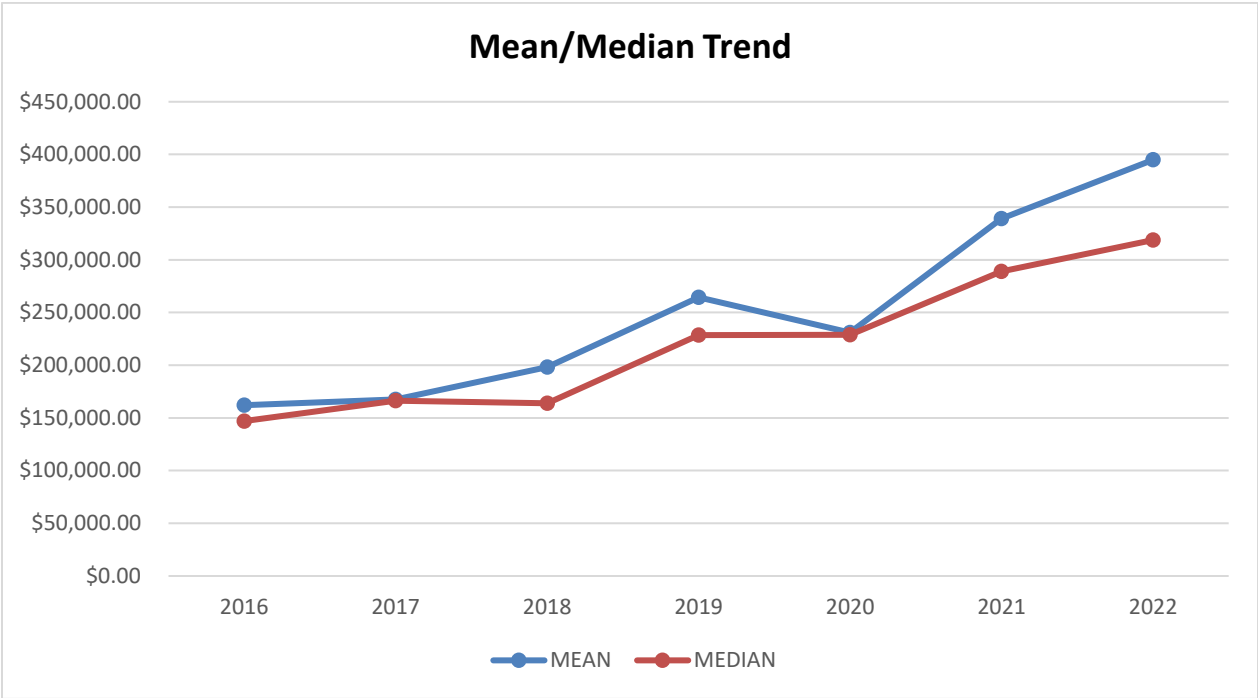


| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----|------|------|------|------|------|------|------|
| JAN | 121% | -39% | 20% | -19% | 21% | 44% | 14% |
| FEB | 9% | 2% | 32% | 8% | 24% | 26% | 36% |
| MAR | 15% | 11% | 8% | 2% | N/A | N/A | 4% |
| APR | -7% | -5% | 17% | 15% | -98% | N/A | 29% |
| MAY | 10% | -1% | 46% | 6% | 11% | 40% | 10% |
| JUN | 3% | 3% | -1% | 27% | 15% | 27% | |
| JUL | 13% | -1% | 16% | 24% | 22% | 25% | |
| AUG | 23% | -6% | 60% | 31% | -6% | 24% | |
| SEP | 7% | 25% | -30% | 372% | -62% | 22% | |
| OCT | -20% | 32% | 13% | 76% | -8% | 21% | |
| NOV | 11% | 22% | 20% | 1% | 36% | 30% | |
| DEC | 155% | 34% | 8% | 8% | 10% | 26% | |

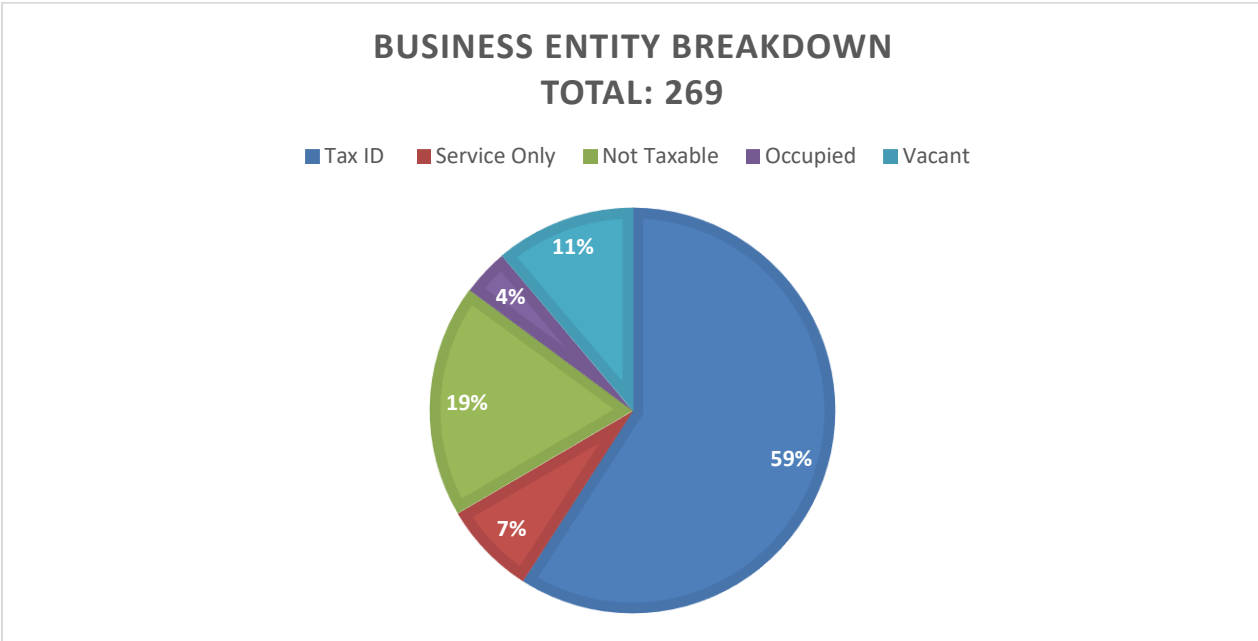


| FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| \$1,867,030.18 | \$1,889,285.60 | \$2,298,289.34 | \$3,049,090.59 | \$2,661,447.47 | \$3,840,647.17 | \$3,078,842.48 |
| 10% | 1% | 22% | 33% | -13% | 44% | |





| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Mean | \$162,083.23 | \$167,541.51 | \$198,194.66 | \$264,550.20 | \$231,029.67 | \$339,256.57 | \$394,832.40 |
| Median | \$147,024.55 | \$166,322.71 | \$163,821.97 | \$228,700.29 | \$228,845.67 | \$288,918.62 | \$318,775.25 |



| File Sales Tax | Service Only | Not Taxable | Occupied | Vacant |
|----------------|--------------|-------------|----------|--------|
| 159 | 20 | 50 | 10 | 30 |

| 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 |