



# **CITY OF MONTGOMERY, TEXAS**

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

**March 2022**

## Sales Taxpayer Information through March

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,210** 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	March	1,965
2021	April	1,874
<b>2021</b>	<b>May</b>	<b>2,159</b>
2021	June	2,058
2021	July	2,051
<b>2021</b>	<b>August*</b>	<b>2,194</b>
2021	September	2,045
2021	October	2,058
<b>2021</b>	<b>November</b>	<b>2,207</b>
2021	December	2,098
2022	January	2,232
<b>2022</b>	<b>February</b>	<b>2,296</b>
2022	March	2,157

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: 2,107  
**10% increase** in taxpayers over **March 2021**

## Sales Tax Allocations through March 2022

Sales tax receipts for Calendar Year 2022 total **\$1,210,372.43**

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,107** taxpayers filing local tax returns each month with **February 2022** reflecting the highest taxpayer count of **2,296**.

## Top 25 Sales Tax Filers - Twelve Months Combined

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	5330280
2	KROGER # 142	1780440
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	8670156
4	PIZZA SHACK	8670132
5	BROOKSHIRE BROTHERS #73	1780440
6	ENTERGY TEXAS INC.	1326732
7	STEEFAB INC.	
8	MACSOUTH FOREST PRODUCTS LLC	3635120
9	JIM'S HARDWARE INC.	5329560
10	RISE COLLECTIVE LLC	236220
11	O'REILLY AUTO PARTS #1838	5295720
12	MCDONALD'S 25405	8670156
13	PET SUPPLIES PLUS #4134	5446920
14	GOOGLE LLC	6218520
15	ALLEYTON RESOURCE COMPANY LLC	2547852
16	CHEWY INC.	5446920
17	STARBUCKS COFFEE #62996	8670180
18	AMAZON.COM SERVICES INC (MARKETPLACE)	5449320
19	EXPRESSWAY	5365320
20	FLORES PRODUCE	1000971
21	RANSOM'S	7946510
22	AT&T #R1AS	6207744
23	CIRCLE K #2742316	5365320
24	BURGER KING	8670156
25	INTUIT INC.	4015368

## Top 25 Sales Tax Filers - March 2022

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	SUMMIT PRECAST CONCRETE LLC	237310
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	PIZZA SHACK	722511
5	HAWK INSTALLATION AND CONSTRUCTION INC.	238292
6	GOOGLE LLC	518210
7	PET SUPPLIES PLUS #4134	453910
8	MCDONALD'S 25405	722513
9	JIM'S HARDWARE INC.	444130
10	PANDA EXPRESS #3466	722513
11	O'REILLY AUTO PARTS #1838	441310
12	EPIQ CORPORATE RESTRUCTURING LLC	541519
13	AUTOMOTIVE RENTALS INC.	532120
14	CHEWY INC.	453910
15	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
16	COBURN SUPPLY COMPANY INC.	423720
17	AT&T #R1AS	517312
18	INTUIT INC.	334614
19	WENDY'S #86	722513
20	STARBUCKS COFFEE #62996	722515
21	EXPRESSWAY	447110
22	BFI WASTE SERVICES OF TEXAS LP	562111
23	RESTORATION HARDWARE INC.	442110
24	ALLEYTON RESOURCE COMPANY LLC	212321
25	AMAZON.COM SERVICES LLC	454110

**March 2022 | February 2022 Top 25 Taxpayer Comparison**

**March 2022**

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	SUMMIT PRECAST CONCRETE LLC
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	PIZZA SHACK
5	HAWK INSTALLATION AND CONSTRUCTION INC.
6	GOOGLE LLC
7	PET SUPPLIES PLUS #4134
8	MCDONALD'S 25405
9	JIM'S HARDWARE INC.
10	PANDA EXPRESS #3466
11	O'REILLY AUTO PARTS #1838
12	EPIQ CORPORATE RESTRUCTURING LLC
13	AUTOMOTIVE RENTALS INC.
14	CHEWY INC.
15	AMAZON.COM SERVICES INC (MARKETPLACE)
16	COBURN SUPPLY COMPANY INC.
17	AT&T #R1AS
18	INTUIT INC.
19	WENDY'S #86
20	STARBUCKS COFFEE #62996
21	EXPRESSWAY
22	BFI WASTE SERVICES OF TEXAS LP
23	RESTORATION HARDWARE INC.
24	ALLEYTON RESOURCE COMPANY LLC
25	AMAZON.COM SERVICES LLC

Non-Quarterly Filer Month

**February 2022**

1	KROGER # 142
2	RISE COLLECTIVE LLC
3	MCCOY'S BUILDING SUPPLY CENTER #113
4	ENTERGY TEXAS INC.
5	BROOKSHIRE BROTHERS #73
6	SWIFT INDUSTRIAL POWER INC
7	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
8	COLD STORAGE CONSTRUCTION SERVICES INC.
9	PIZZA SHACK
10	MOODY'S ANALYTICS INC
11	VERDANTIS INC.
12	JIM'S HARDWARE INC.
13	PET SUPPLIES PLUS #4134
14	GRAFF DIAMONDS (NEW YORK) INC.
15	MACSOUTH FOREST PRODUCTS LLC
16	MCDONALD'S 25405
17	PROTEINSIMPLE
18	AMAZON.COM SERVICES INC (MARKETPLACE)
19	O'REILLY AUTO PARTS #1838
20	GOOGLE LLC
21	AT&T #R1AS
22	CHEWY INC.
23	DAMON KERRY PIERCE
24	BMC WEST LLC
25	STRICKSCAPES INC.

Quarterly Filer Month

## February 2022 | 2021 Comparison

Receipts of Sales Tax Were as Follows:	March 2022*	March 2021
	<b>\$318,775.25</b>	<b>\$306,201.64</b>

Total Sales Tax Allocations Received:	2022 FYTD	2022 Budget	% of Budget
	<b>\$2,315,372.43</b>	<b>\$2,200,000</b>	<b>105%</b>

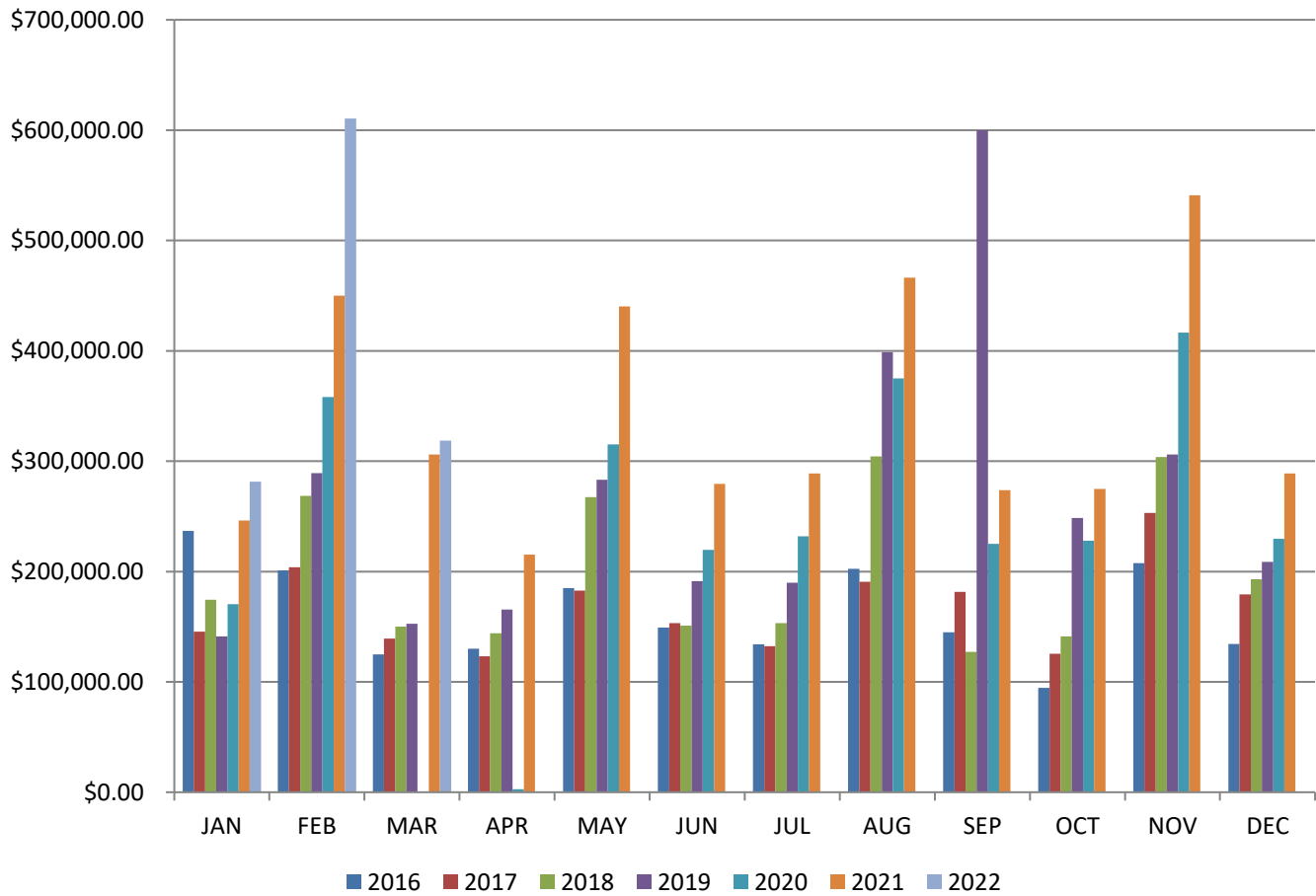
*Fiscal Year Date Range: October-September*

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				
<b>\$2,661,447.47</b>	<b>\$3,840,647.17</b>				

Total Allocations, 1995-Present
<b>\$38,264,848.92</b>

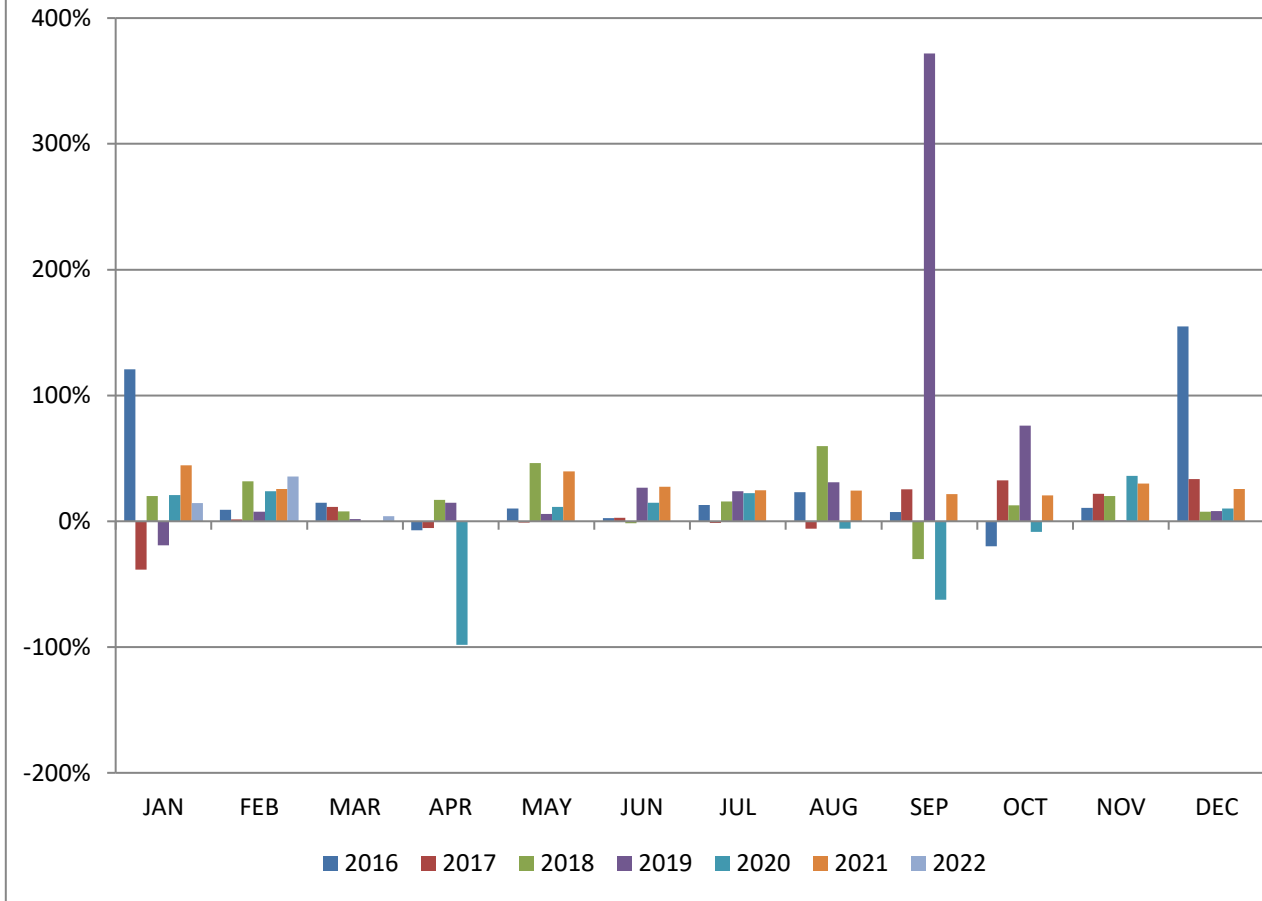
Calendar Year 2022 Sales Tax Averages		Calendar Year 2021 Sales Tax Averages	
<b>Total: \$1,210,691.93</b>		<b>Total: \$4,071,078.89</b>	
<b>Mean Allocation:</b>	<b>\$403,563.98</b>	<b>Mean Allocation:</b>	<b>\$339,256.57</b>
<b>Median Allocation:</b>	<b>\$318,775.25</b>	<b>Median Allocation:</b>	<b>\$288,918.62</b>

### Monthly Allocations



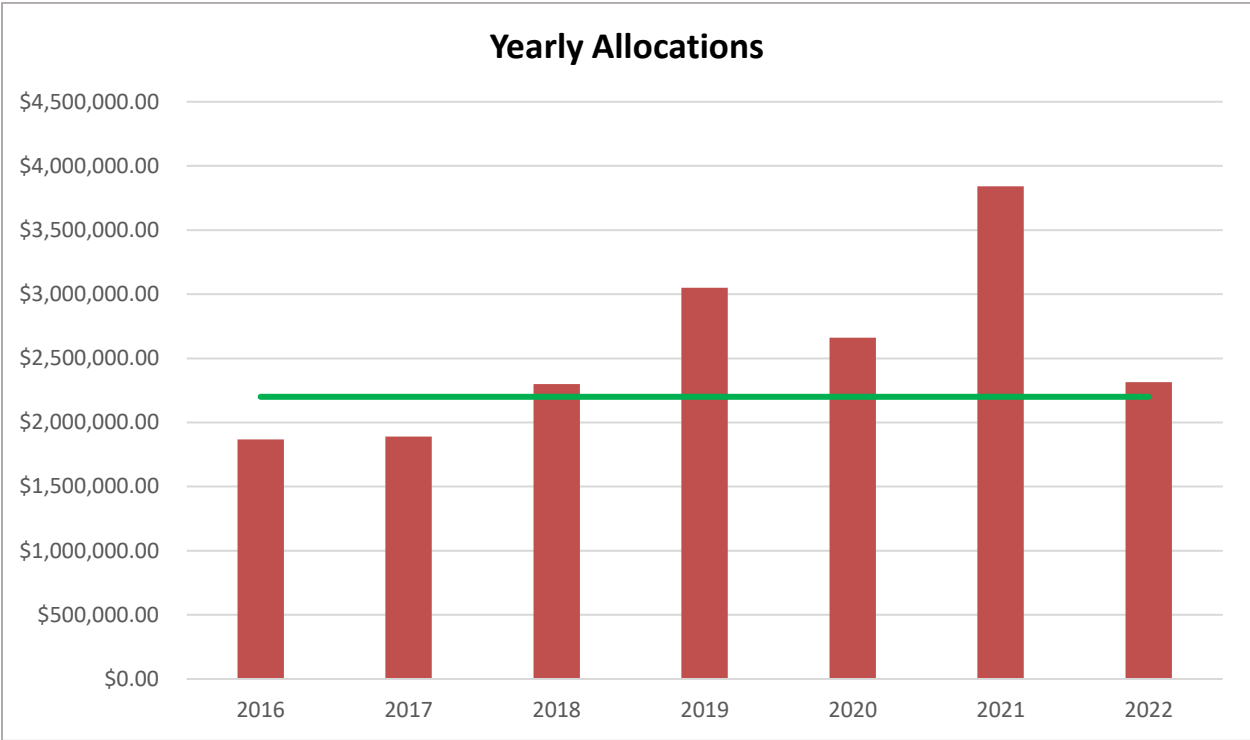
	2016	2017	2018	2019	2020	2021	2022
JAN	\$236,764.92	\$145,488.55	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57
FEB	\$200,985.71	\$204,006.24	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11
MAR	\$125,057.26	\$139,225.65	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$318,775.25
APR	\$130,098.69	\$123,234.01	\$144,205.61	\$165,516.81	\$2,724.55	\$215,206.50	
MAY	\$184,955.47	\$182,757.15	\$267,397.74	\$283,049.52	\$315,099.96	\$440,192.71	
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

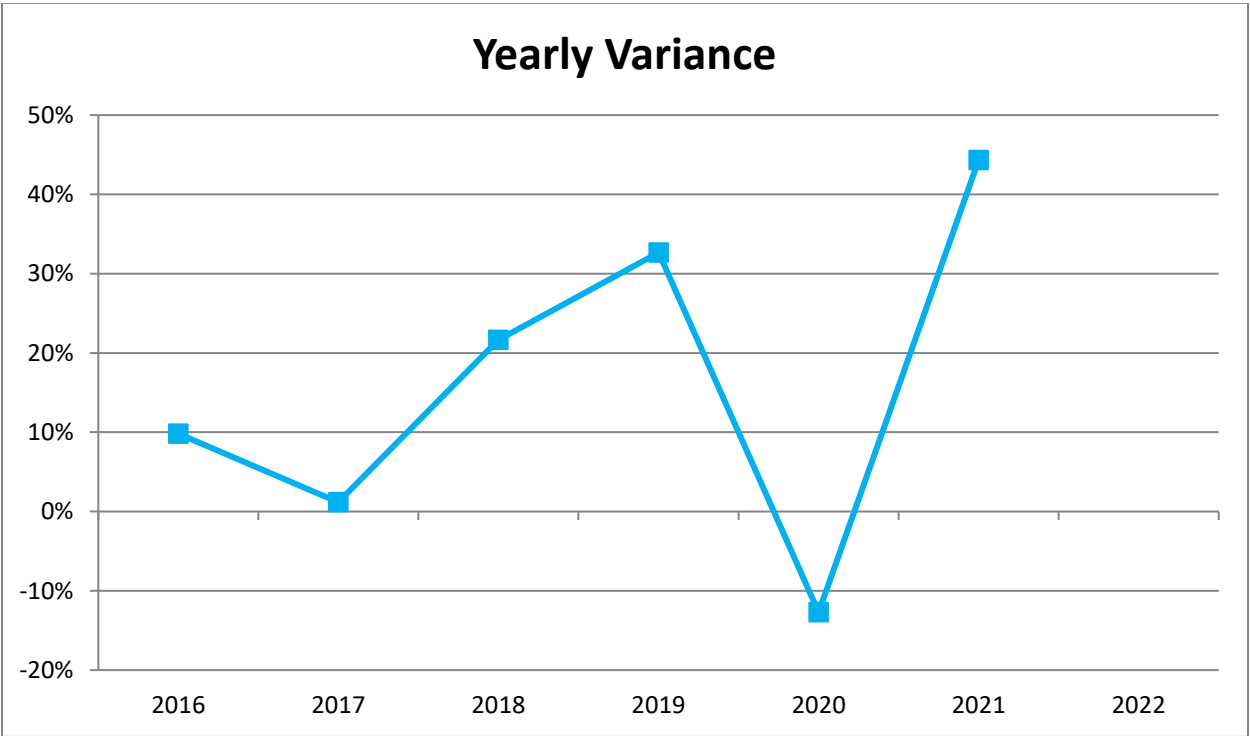


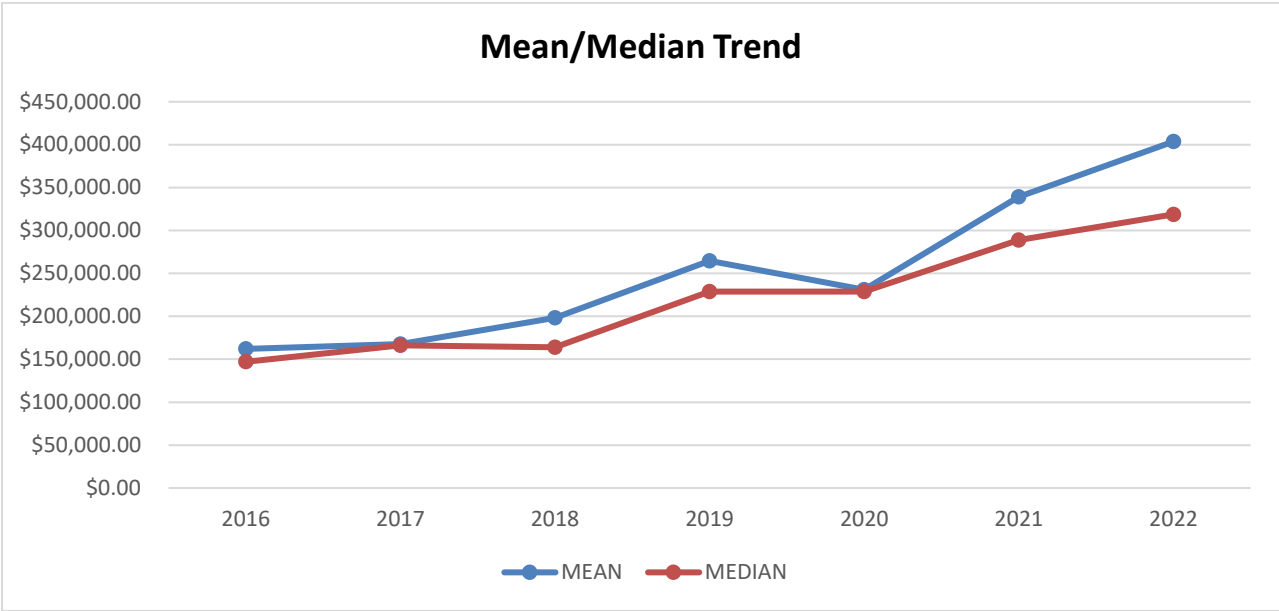
	2016	2017	2018	2019	2020	2021	2022
JAN	121%	-39%	20%	-19%	21%	44%	14%
FEB	9%	2%	32%	8%	24%	26%	36%
MAR	15%	11%	8%	2%	N/A	N/A	4%
APR	-7%	-5%	17%	15%	-98%	N/A	
MAY	10%	-1%	46%	6%	11%	40%	
JUN	3%	3%	-1%	27%	15%	27%	
JUL	13%	-1%	16%	24%	22%	25%	
AUG	23%	-6%	60%	31%	-6%	24%	
SEP	7%	25%	-30%	372%	-62%	22%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



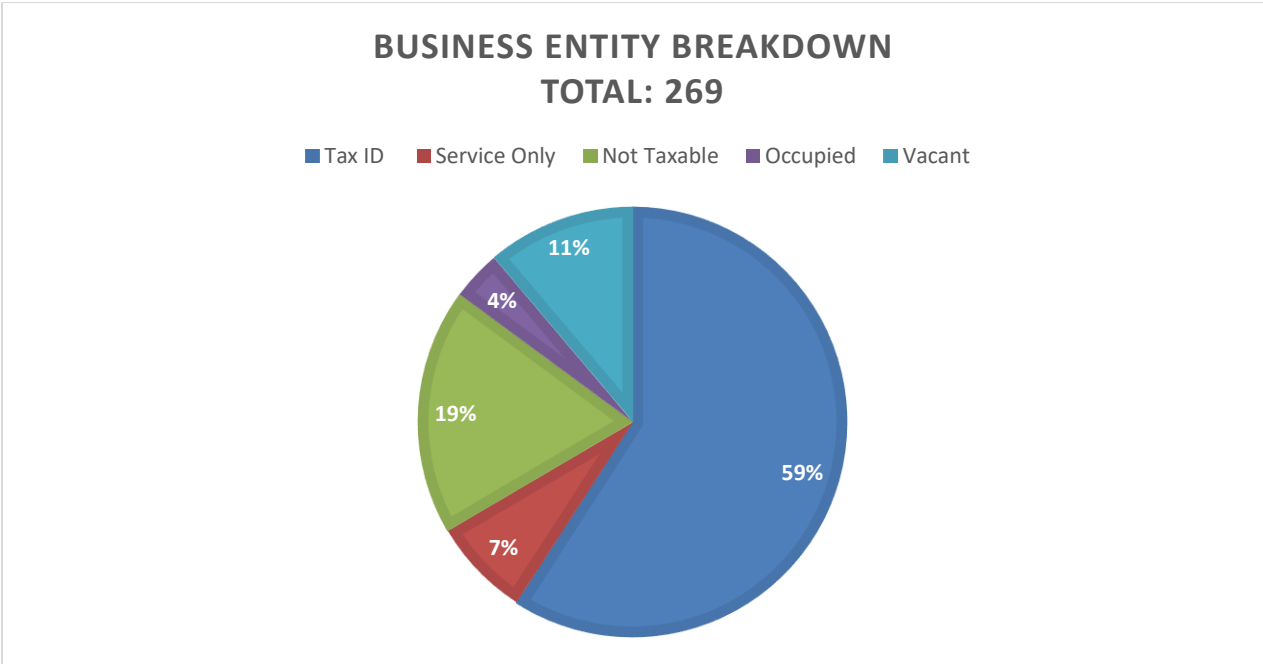


FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
\$1,867,030.18	\$1,889,285.60	\$2,298,289.34	\$3,049,090.59	\$2,661,447.47	\$3,840,647.17	\$2,315,372.43
10%	1%	22%	33%	-13%	44%	





	2016	2017	2018	2019	2020	2021	2022
<b>Mean</b>	<b>\$162,083.23</b>	<b>\$167,541.51</b>	<b>\$198,194.66</b>	<b>\$264,550.20</b>	<b>\$231,029.67</b>	<b>\$339,256.57</b>	<b>\$403,563.98</b>
<b>Median</b>	<b>\$147,024.55</b>	<b>\$166,322.71</b>	<b>\$163,821.97</b>	<b>\$228,700.29</b>	<b>\$228,845.67</b>	<b>\$288,918.62</b>	<b>\$318,775.25</b>



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

<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