



# **CITY OF MONTGOMERY, TEXAS**

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

**June 2023**

## Sales Taxpayer Information through June 2023

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,877** 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	June	2,154
2022	July	2,195
<b>2022</b>	<b>August</b>	<b>2,385</b>
2022	September	2,213
2022	October	2,341
<b>2022</b>	<b>November</b>	<b>2,355</b>
2022	December	2,246
2023	January	2,398
<b>2023</b>	<b>February</b>	<b>2,478</b>
2023	March	2,333
2023	April	2,297
<b>2023</b>	<b>May</b>	<b>2,437</b>
2023	June	2,305

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: 2,318  
**7% increase** in taxpayers over **June 2022**

## Sales Tax Allocations through June 2023

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,318** 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	CHEWY INC.	453910
13	O'REILLY AUTO PARTS #1838	441310
14	RISE COLLECTIVE LLC	236220
15	AT&T #R1AS	517312
16	AMAZON.COM SERVICES LLC	454110
17	K. HOVNANIAN OF HOUSTON II L.L.C.	236115
18	STARBUCKS COFFEE #62996	722515
19	EXPRESSWAY	447110
20	BFI WASTE SERVICES OF TEXAS LP	562111
21	MID-SOUTH ELECTRIC COOPERATIVE ASSOCIATION	221122
22	CIRCLE K #2742316	447110
23	PANDA EXPRESS #3466	722513
24	AUTOZONE #6044	441310
25	RANSOM'S	722410

## Top 25 Sales Tax Filers - June 2023

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
3	GOOGLE LLC	518210
4	PIZZA SHACK	722511
5	HOME DEPOT U.S.A. INC.	444110
6	JIM'S HARDWARE INC.	444130
7	MCDONALD'S 25405	722513
8	PET SUPPLIES PLUS #4134	453910
9	A & A PLANTS AND PRODUCE INC.	111219
10	PEAK BUILDING MATERIALS LLC	236116
11	NORMAC KITCHENS INC.	238352
12	INTUIT INC.	334614
13	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
14	O'REILLY AUTO PARTS #1838	441310
15	CHEWY INC.	453910
16	COPPERWELD BIMETALLICS LLC	454110
17	BFI WASTE SERVICES OF TEXAS LP	562111
18	SCITON INC.	339112
19	STARBUCKS COFFEE #62996	722515
20	EXPRESSWAY	447110
21	FULL-SWING GOLF INC.	713910
22	CIRCLE K #2742316	447110
23	HAIER US APPLIANCE SOLUTIONS INC.	423620
24	FUBO TV MEDIA INC	515210
25	AMAZON.COM SERVICES LLC	454110

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 **June**.

Within City's most recent sales tax allocation, **73** businesses filed local taxes in excess of **\$1,000.00**. Taxpayer with returns over \$1,000.00 reflects **70%** of the total monthly allocation.

**June 2023 | May 2023 Top 25 Taxpayer Comparison**

**June 2023**

Non-Quarterly Filer Month

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
3	GOOGLE LLC
4	PIZZA SHACK
5	HOME DEPOT U.S.A. INC.
6	JIM'S HARDWARE INC.
7	MCDONALD'S 25405
8	PET SUPPLIES PLUS #4134
9	A & A PLANTS AND PRODUCE INC.
10	PEAK BUILDING MATERIALS LLC
11	NORMAC KITCHENS INC.
12	INTUIT INC.
13	AMAZON.COM SERVICES INC (MARKETPLACE)
14	O'REILLY AUTO PARTS #1838
15	CHEWY INC.
16	COPPERWELD BIMETALLICS LLC
17	BFI WASTE SERVICES OF TEXAS LP
18	SCITON INC.
19	STARBUCKS COFFEE #62996
20	EXPRESSWAY
21	FULL-SWING GOLF INC.
22	CIRCLE K #2742316
23	HAIER US APPLIANCE SOLUTIONS INC.
24	FUBO TV MEDIA INC
25	AMAZON.COM SERVICES LLC

**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	GOOGLE LLC
7	PIZZA SHACK
8	A & A PLANTS AND PRODUCE INC.
9	IDAHO PACIFIC LUMBER COMPANY INC.
10	JIM'S HARDWARE INC.
11	HOME DEPOT U.S.A. INC.
12	MCDONALD'S 25405
13	CHEWY INC.
14	PET SUPPLIES PLUS #4134
15	CCJM OPERATING
16	AMAZON.COM SERVICES INC (MARKETPLACE)
17	O'REILLY AUTO PARTS #1838
18	NORMAC KITCHENS INC.
19	AUTOZONE #6044
20	STARBUCKS COFFEE #62996
21	BFI WASTE SERVICES OF TEXAS LP
22	JKG LEIGH
23	EXPRESSWAY
24	STRICKSCAPES INC.
25	VISTA FINE ART LLC

## June 2023 | 2022 Comparison

Receipts of Sales Tax Were as Follows:	June 2023	June 2022
	\$319,648.21	\$371,794.81

-14% Decrease

Total Sales Tax Allocations Received:	2023 FYTD	2023 Budget	% of Budget
	\$3,525,925.84	\$4,866,616	72%

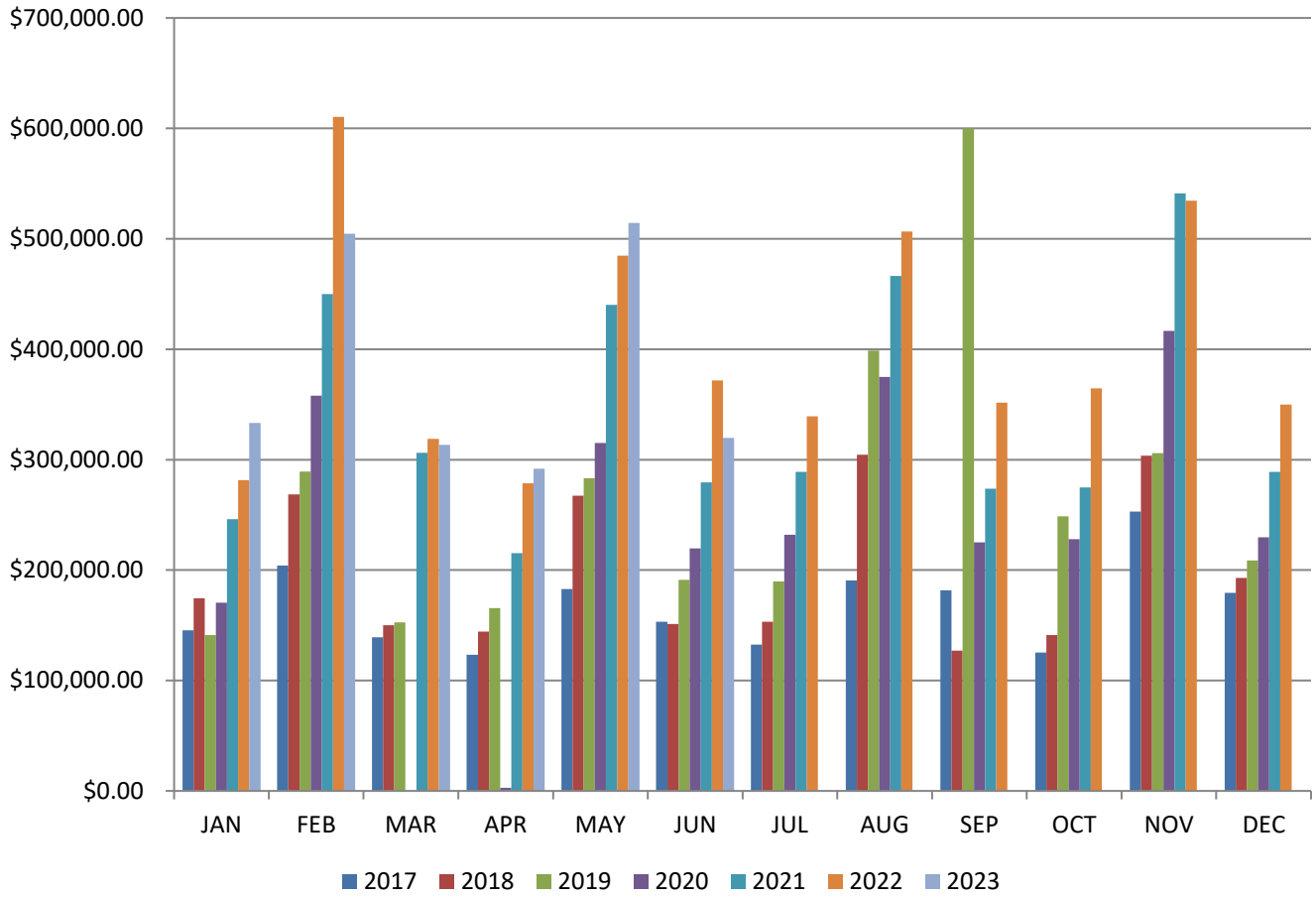
Fiscal Year Date Range: October-September

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			
\$2,661,447.47	\$3,840,647.17	\$4,648,109.80			

Total Allocations, 1995-Present
\$44,123,512.13

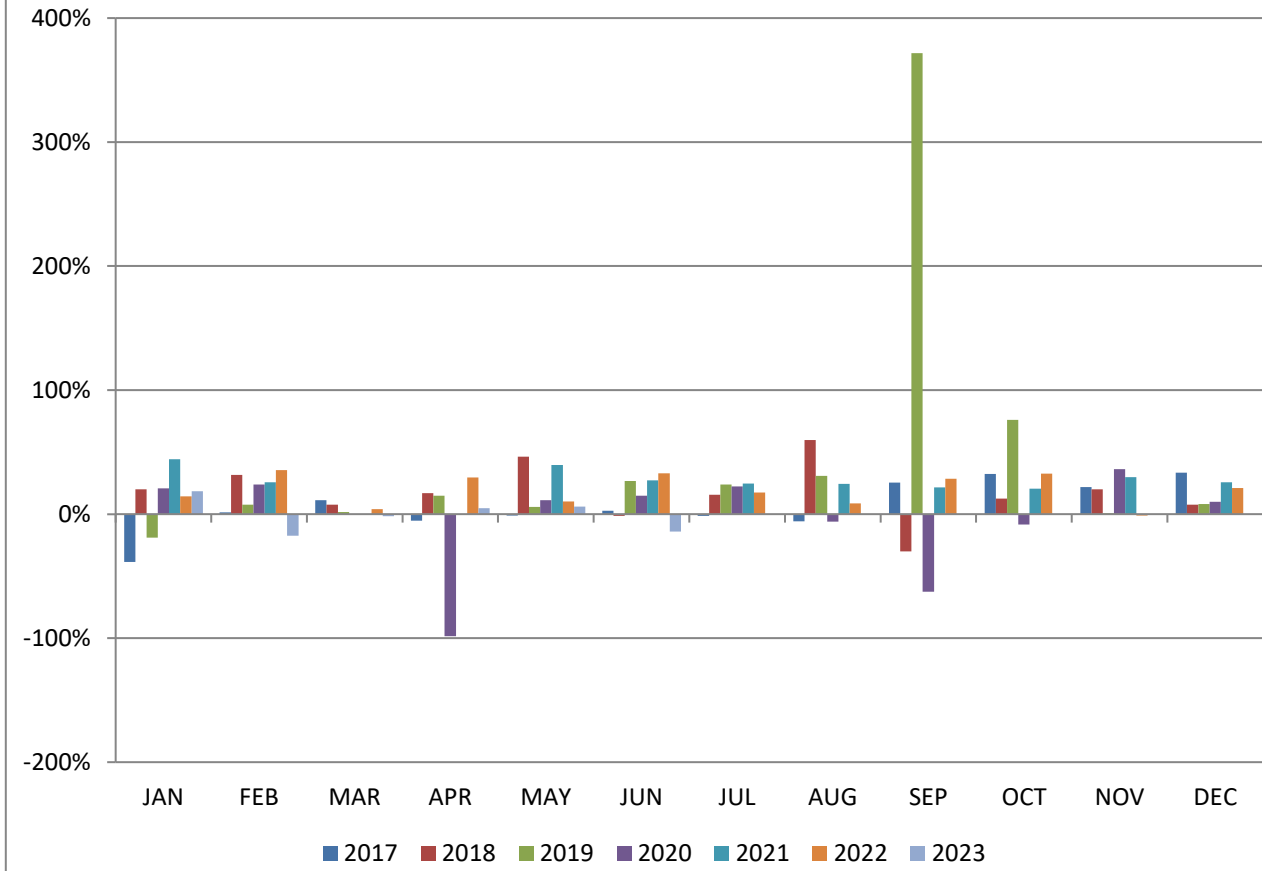
Calendar Year 2023 Sales Tax Averages	Calendar Year 2022 Sales Tax Averages
Total: \$2,276,742.62	Total: \$4,792,612.52
Mean Allocation: \$379,457.10	Mean Allocation: \$399,384.38
Median Allocation: \$326,490.82	Median Allocation: \$358,123.81

### Monthly Allocations



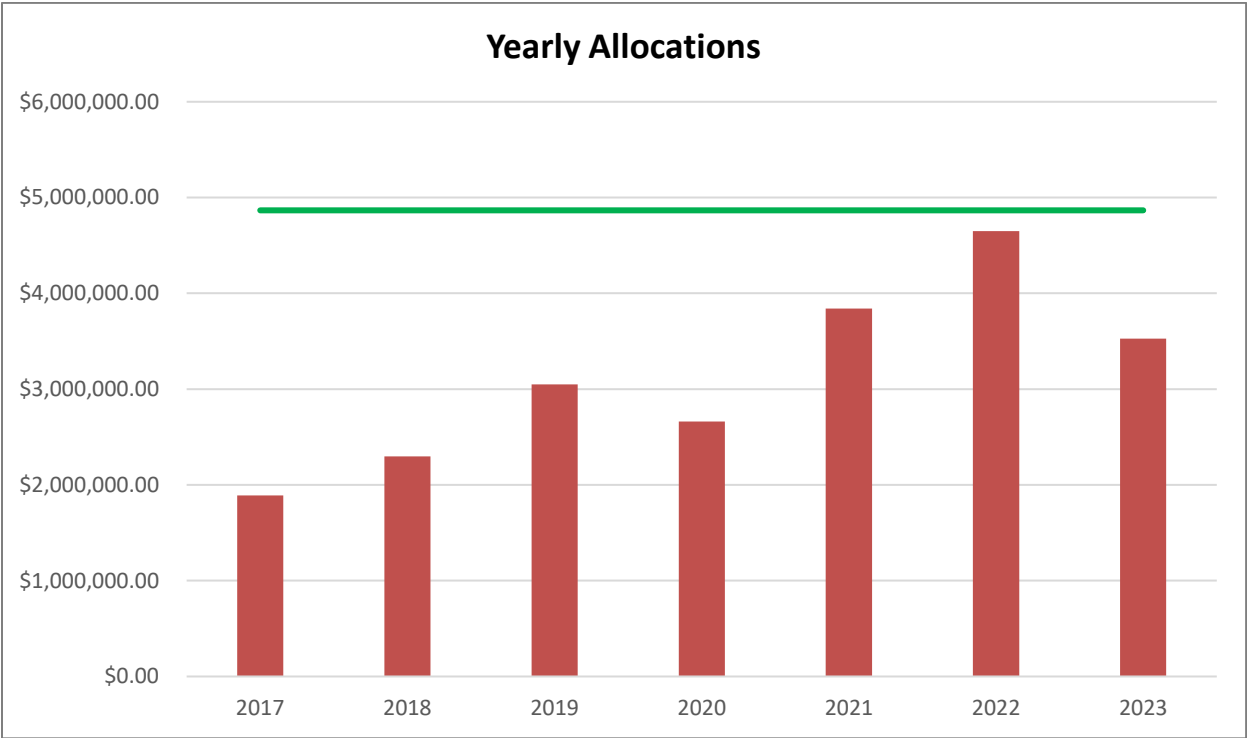
	2017	2018	2019	2020	2021	2022	2023
JAN	\$145,488.55	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57	\$333,333.42
FEB	\$204,006.24	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11	\$504,516.03
MAR	\$139,225.65	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$318,775.25	\$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	
AUG	\$190,648.43	\$304,422.57	\$398,641.13	\$375,019.12	\$466,305.61	\$506,663.87	
SEP	\$181,625.33	\$127,165.52	\$599,991.27	\$225,114.39	\$273,783.75	\$351,555.11	
OCT	\$125,361.52	\$141,162.59	\$248,593.82	\$227,917.54	\$274,762.64	\$364,692.50	
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

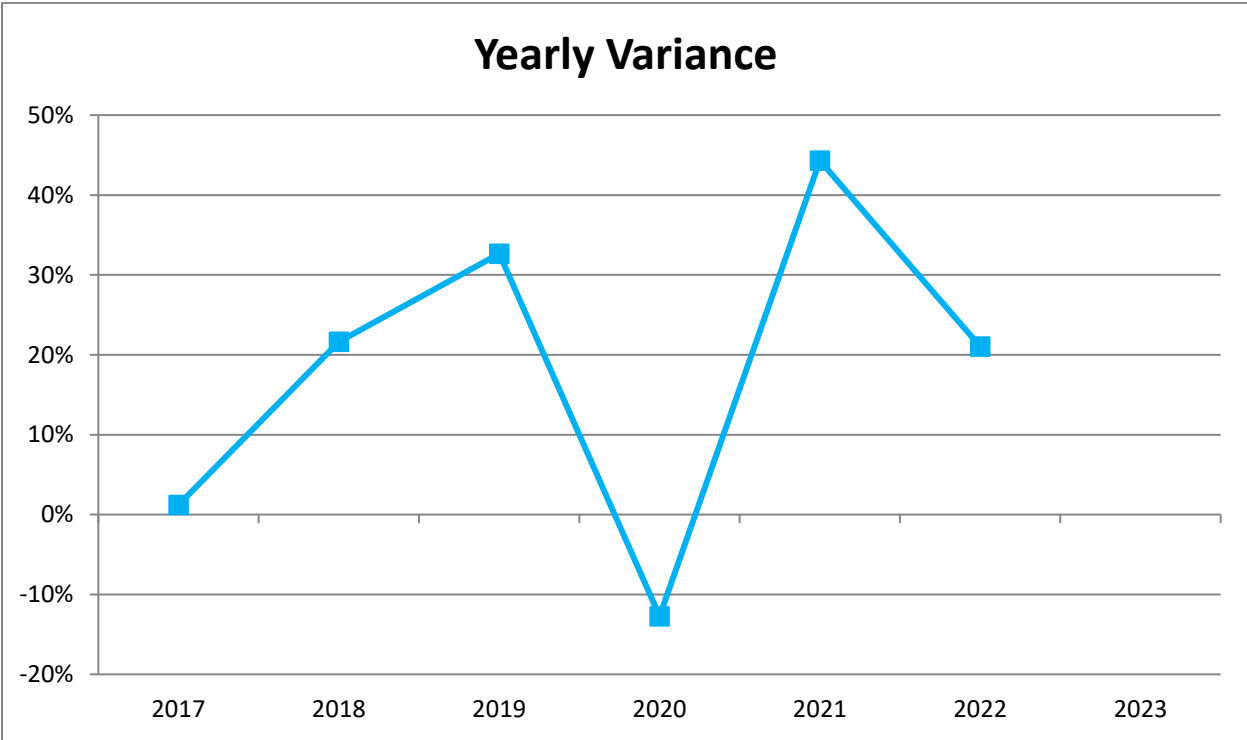


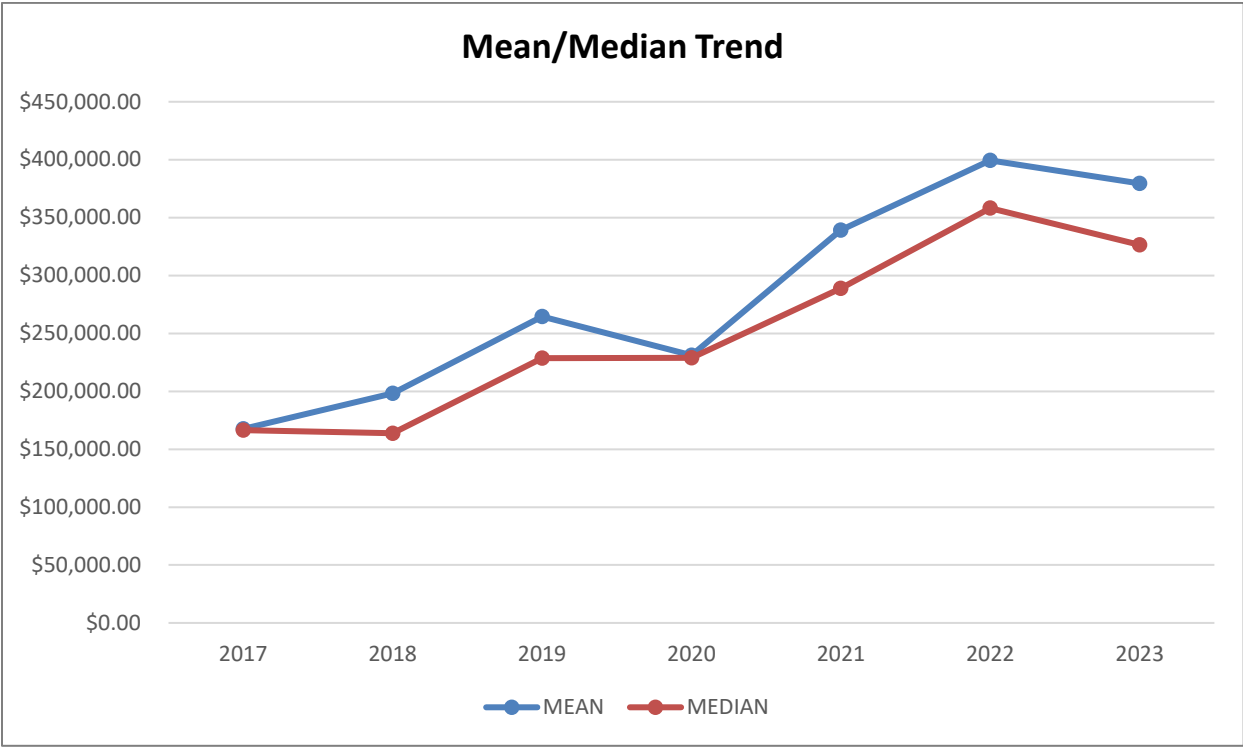
	2017	2018	2019	2020	2021	2022	2023
JAN	-39%	20%	-19%	21%	44%	14%	18%
FEB	2%	32%	8%	24%	26%	36%	-17%
MAR	11%	8%	2%	N/A	N/A	4%	-2%
APR	-5%	17%	15%	-98%	N/A	29%	5%
MAY	-1%	46%	6%	11%	40%	10%	6%
JUN	3%	-1%	27%	15%	27%	33%	-14%
JUL	-1%	16%	24%	22%	25%	17%	
AUG	-6%	60%	31%	-6%	24%	9%	
SEP	25%	-30%	372%	-62%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





FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
\$1,889,285.60	\$2,298,289.34	\$3,049,090.59	\$2,661,447.47	\$3,840,647.17	\$4,648,109.80	\$3,525,925.84
1%	22%	33%	-13%	44%	21%	





	2017	2018	2019	2020	2021	2022	2023
<b>Mean</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>\$399,384.38</b>	<b>\$379,457.10</b>
<b>Median</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>\$358,123.81</b>	<b>\$326,490.82</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)

<b>454110</b>	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