



# **CITY OF MONTGOMERY, TEXAS**

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

**January 2023**

## Sales Taxpayer Information through January

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,246** 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	January	2,232
<b>2022</b>	<b>February</b>	<b>2,296</b>
2022	March	2,157
2022	April	2,147
<b>2022</b>	<b>May</b>	<b>2,365</b>
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

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: 2,268  
**7% increase** in taxpayers over **January 2022**

## Sales Tax Allocations through January 2023

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,245** taxpayers filing local tax returns each month with **January 2023** reflecting the highest taxpayer count of **2,398**.

### 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	RISE COLLECTIVE LLC	236220
8	GOOGLE LLC	518210
9	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
10	JIM'S HARDWARE INC.	444130
11	MCDONALD'S 25405	722513
12	PET SUPPLIES PLUS #4134	453910
13	O'REILLY AUTO PARTS #1838	441310
14	CHEWY INC.	453910
15	K. HOVNANIAN OF HOUSTON II L.L.C.	236115
16	AT&T #R1AS	517312
17	AMAZON.COM SERVICES LLC	454110
18	EXPRESSWAY	447110
19	BFI WASTE SERVICES OF TEXAS LP	562111
20	STARBUCKS COFFEE #62996	722515
21	MID-SOUTH ELECTRIC COOPERATIVE ASSOCIATION	221122
22	HAWK INSTALLATION AND CONSTRUCTION INC.	238292
23	SUMMIT PRECAST CONCRETE LLC	237310
24	PANDA EXPRESS #3466	722513
25	INTUIT INC.	334614

## Top 25 Sales Tax Filers - January 2023

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
3	INTERCOOL USA LLC	811310
4	GOOGLE LLC	518210
5	MID-SOUTH ELECTRIC COOPERATIVE ASSOCIATION	221122
6	PIZZA SHACK	722511
7	RISE COLLECTIVE LLC	236220
8	MCDONALD'S 25405	722513
9	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
10	JIM'S HARDWARE INC.	444130
11	FANATICS RETAIL GROUP FULFILLMENT LLC	454110
12	PET SUPPLIES PLUS #4134	453910
13	CHEWY INC.	453910
14	O'REILLY AUTO PARTS #1838	441310
15	K. HOVNANIAN OF HOUSTON II L.L.C.	236115
16	STARBUCKS COFFEE #62996	722515
17	HELENA AGRI-ENTERPRISES LLC	424910
18	COBURN SUPPLY COMPANY INC.	423720
19	AT&T #R1AS	517312
20	EXPRESSWAY	447110
21	SOFTCHOICE CORPORATION	443142
22	AMAZON.COM SERVICES LLC	454110
23	VEHICLE SERVICE GROUP LLC	333921
24	KOHL'S INC.	452210
25	STOWE'S COLLISION REPAIR LLC	811121

**January 2022 | December 2022 Top 25 Taxpayer Comparison**

**January 2023**

Non-Quarterly Filer Month

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
3	INTERCOOL USA LLC
4	GOOGLE LLC
5	MID-SOUTH ELECTRIC COOPERATIVE ASSOCIATION
6	PIZZA SHACK
7	RISE COLLECTIVE LLC
8	MCDONALD'S 25405
9	AMAZON.COM SERVICES INC (MARKETPLACE)
10	JIM'S HARDWARE INC.
11	FANATICS RETAIL GROUP FULFILLMENT LLC
12	PET SUPPLIES PLUS #4134
13	CHEWY INC.
14	O'REILLY AUTO PARTS #1838
15	K. HOVNIANIAN OF HOUSTON II L.L.C.
16	STARBUCKS COFFEE #62996
17	HELENA AGRI-ENTERPRISES LLC
18	COBURN SUPPLY COMPANY INC.
19	AT&T #R1AS
20	EXPRESSWAY
21	SOFTCHOICE CORPORATION
22	AMAZON.COM SERVICES LLC
23	VEHICLE SERVICE GROUP LLC
24	KOHL'S INC.
25	STOWE'S COLLISION REPAIR LLC

**Allocation: \$151,531.88**

**December 2022**

Non-Quarterly Filer Month

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
3	AMAZON.COM SERVICES INC (MARKETPLACE)
4	PIZZA SHACK
5	GOOGLE LLC
6	HOME DEPOT U.S.A. INC.
7	INTERCOOL USA LLC
8	MCDONALD'S 25405
9	JIM'S HARDWARE INC.
10	AMAZON.COM SERVICES LLC
11	RANSOM'S
12	PET SUPPLIES PLUS #4134
13	O'REILLY AUTO PARTS #1838
14	K. HOVNIANIAN OF HOUSTON II L.L.C.
15	AT&T #R1AS
16	CHEWY INC.
17	SANDERS GOLF LLC
18	EXPRESSWAY
19	STARBUCKS COFFEE #62996
20	BFI WASTE SERVICES OF TEXAS LP
21	A & A PLANTS AND PRODUCE INC.
22	MID-CON CONTRACTORS INC.
23	CIRCLE K #2742316
24	PANDA EXPRESS #3466
25	JKG LEIGH

**Allocation: \$178,273.98**

## January 2023 | 2022 Comparison

Receipts of Sales Tax Were as Follows:	January 2023	January 2022
	<b>\$333,333.42</b>	<b>\$281,476.57</b>

18% increase

Total Sales Tax Allocations Received:	2023 FYTD	2023 Budget	% of Budget
	<b>\$1,582,516.64</b>	<b>\$4,866,616</b>	<b>32%</b>

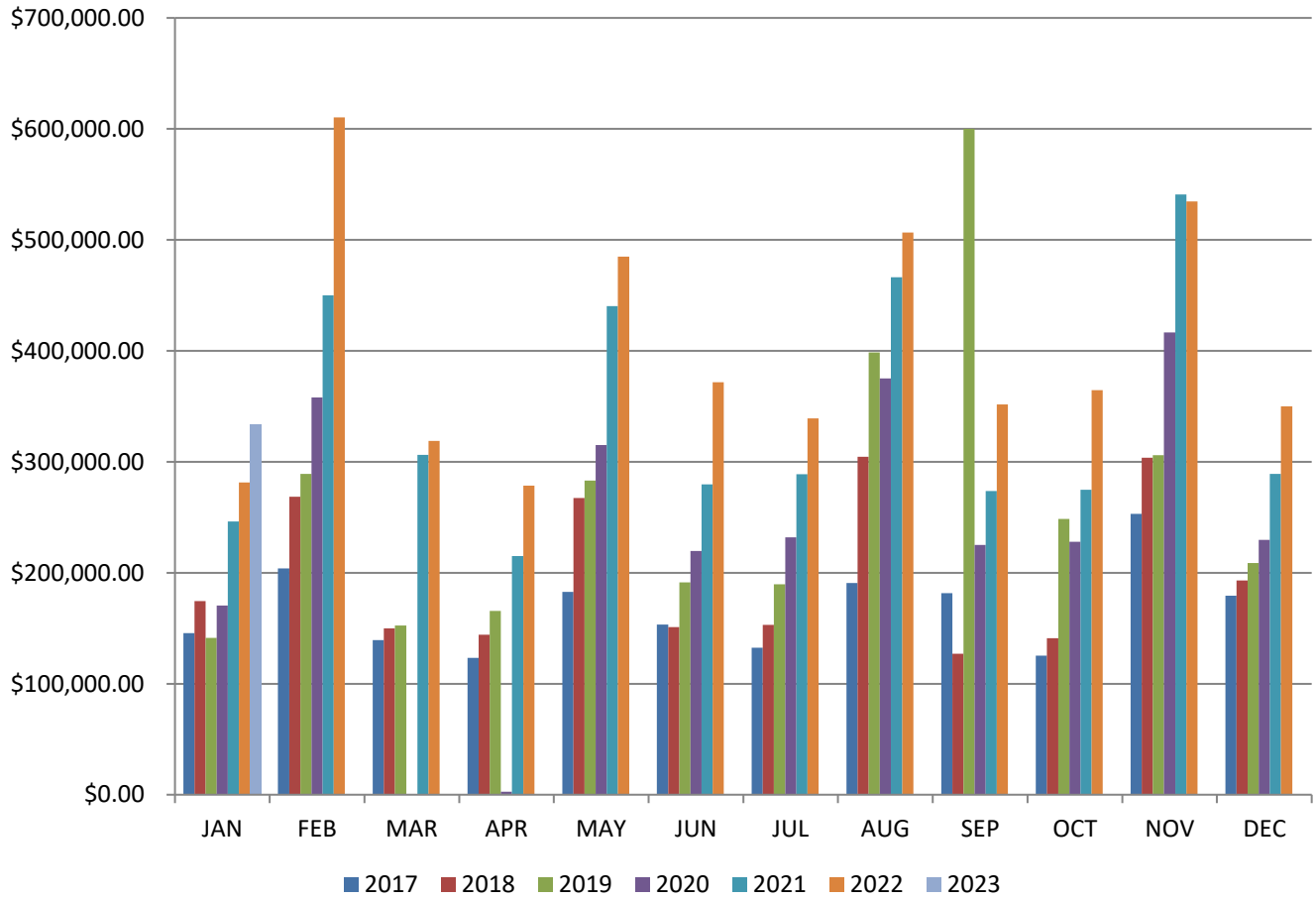
Fiscal Year Date Range: October-September

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			
<b>\$2,661,447.47</b>	<b>\$3,840,647.17</b>	<b>\$4,648,109.80</b>			

Total Allocations, 1995-Present
<b>\$42,180,102.93</b>

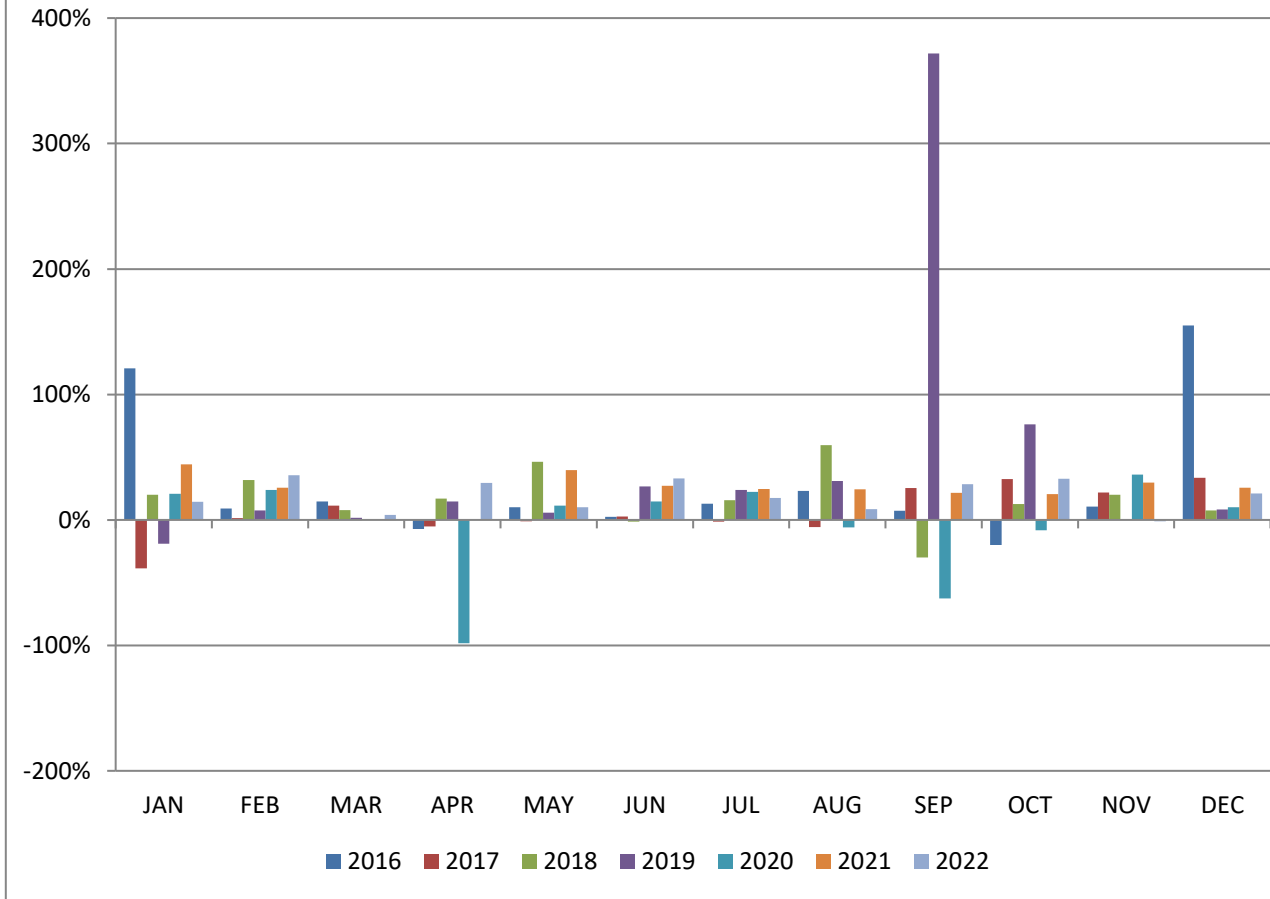
Calendar Year 2022 Sales Tax Averages	Calendar Year 2021 Sales Tax Averages
<b>Total: \$333,333.42</b>	<b>Total: \$4,792,612.52</b>
<b>Mean Allocation: N/A</b>	<b>Mean Allocation: \$399,384.38</b>
<b>Median Allocation: N/A</b>	<b>Median Allocation: \$358,123.81</b>

### Monthly Allocations



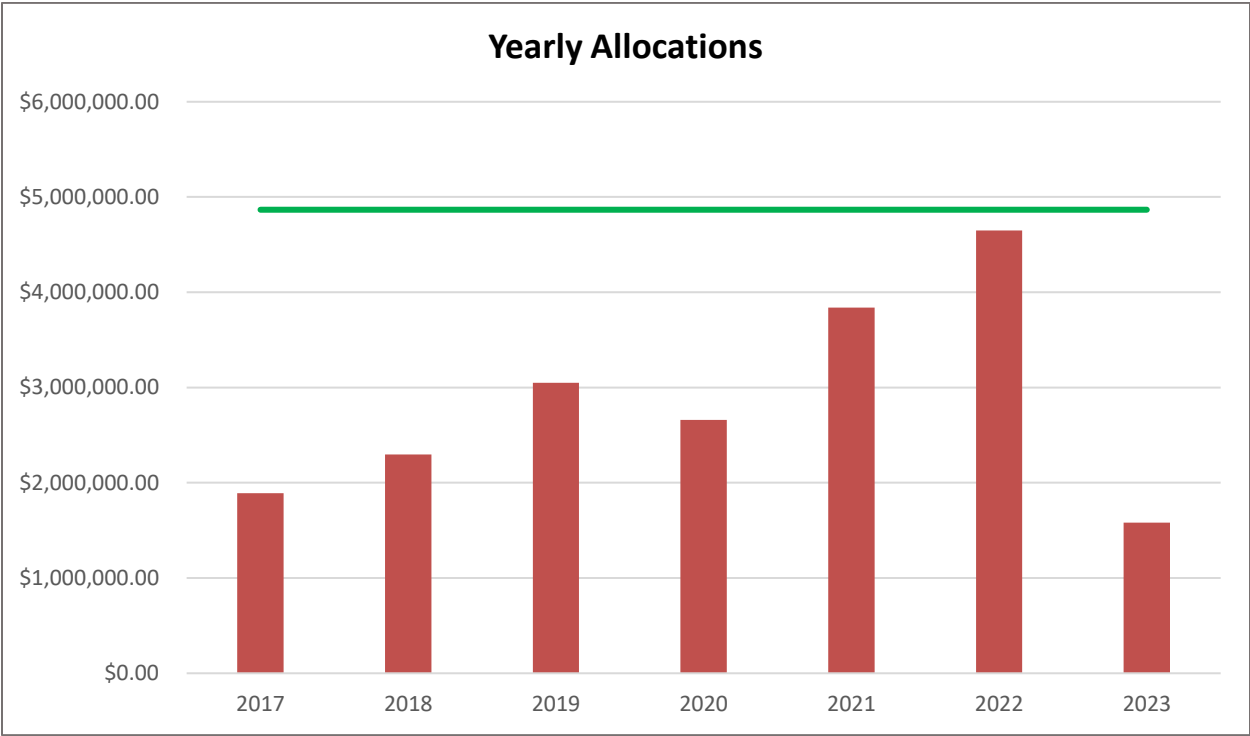
	2017	2018	2019	2020	2021	2022	2023
JAN	\$145,488.55	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57	\$333,333.42
FEB	\$204,006.24	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11	
MAR	\$139,225.65	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$318,775.25	
APR	\$123,234.01	\$144,205.61	\$165,516.81	\$2,724.55	\$215,206.50	\$278,593.13	
MAY	\$182,757.15	\$267,397.74	\$283,049.52	\$315,099.96	\$440,192.71	\$484,876.92	
JUN	\$153,336.53	\$151,071.81	\$191,260.13	\$219,615.98	\$279,583.10	\$371,794.81	
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

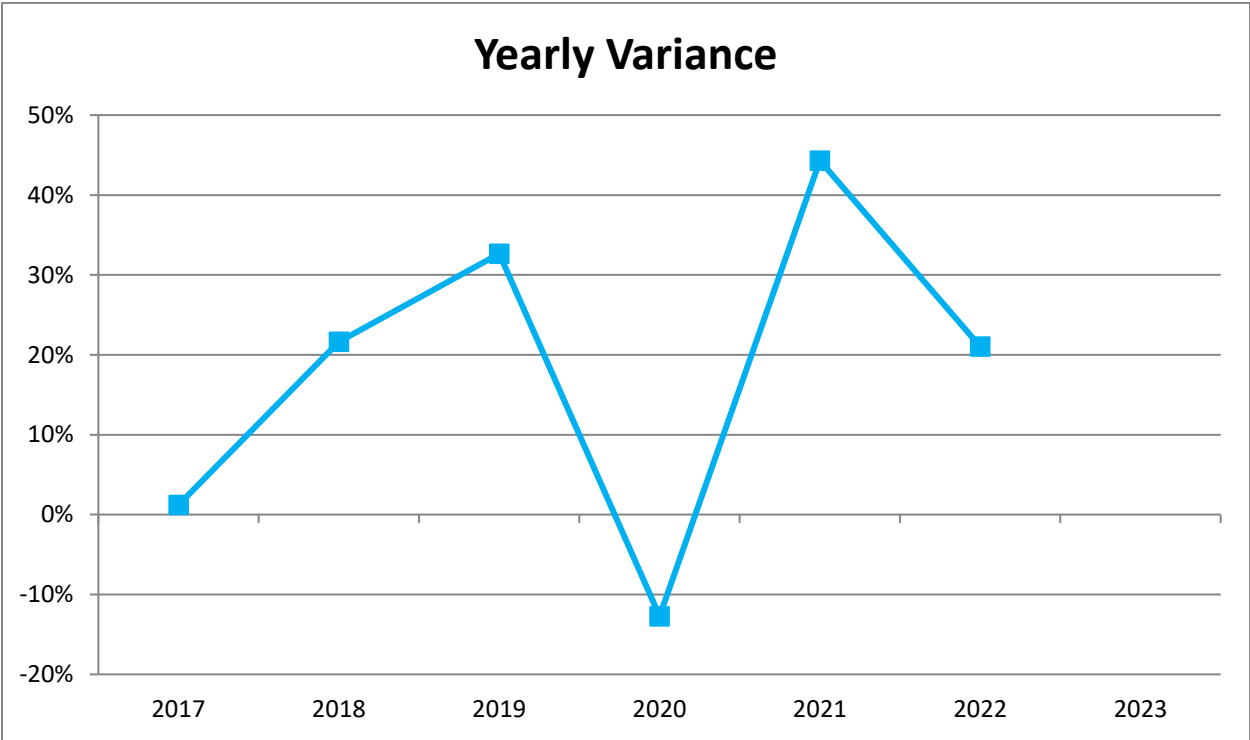


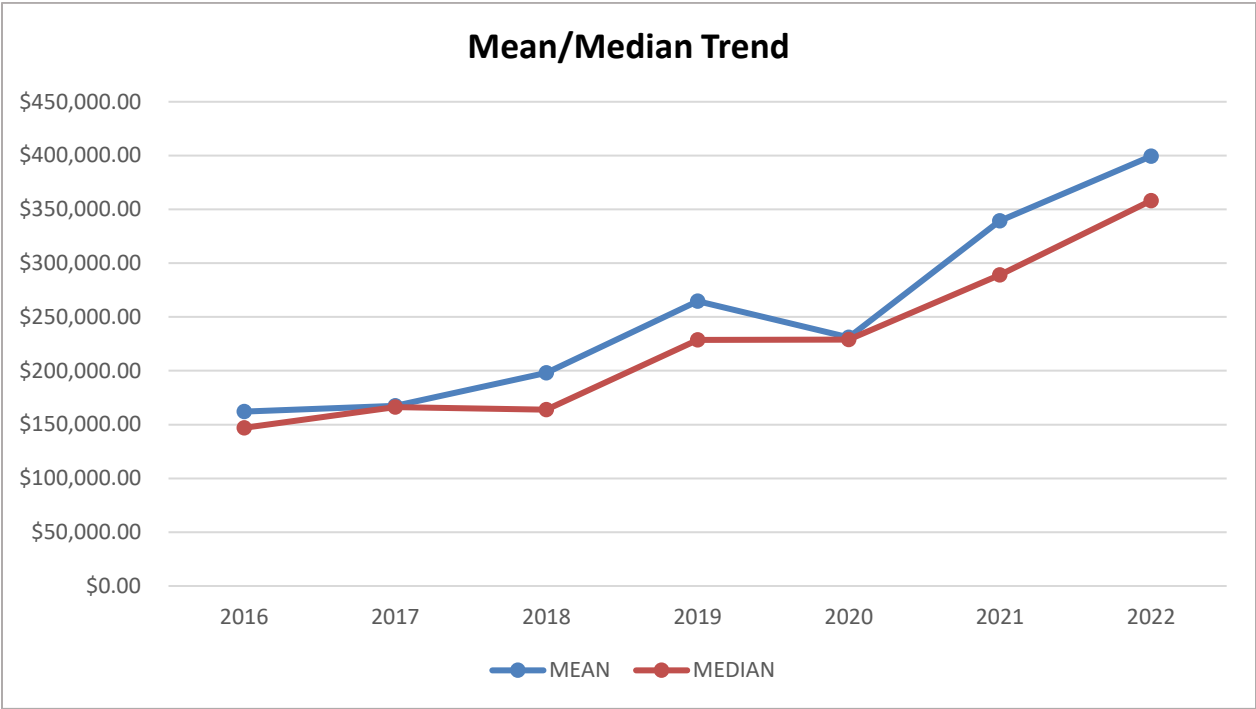
	2017	2018	2019	2020	2021	2022	2023
JAN	-39%	20%	-19%	21%	44%	14%	18%
FEB	2%	32%	8%	24%	26%	36%	
MAR	11%	8%	2%	N/A	N/A	4%	
APR	-5%	17%	15%	-98%	N/A	29%	
MAY	-1%	46%	6%	11%	40%	10%	
JUN	3%	-1%	27%	15%	27%	33%	
JUL	-1%	16%	24%	22%	25%	17%	
AUG	-6%	60%	31%	-6%	24%	9%	
SEP	25%	-30%	372%	-62%	22%	28%	
OCT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



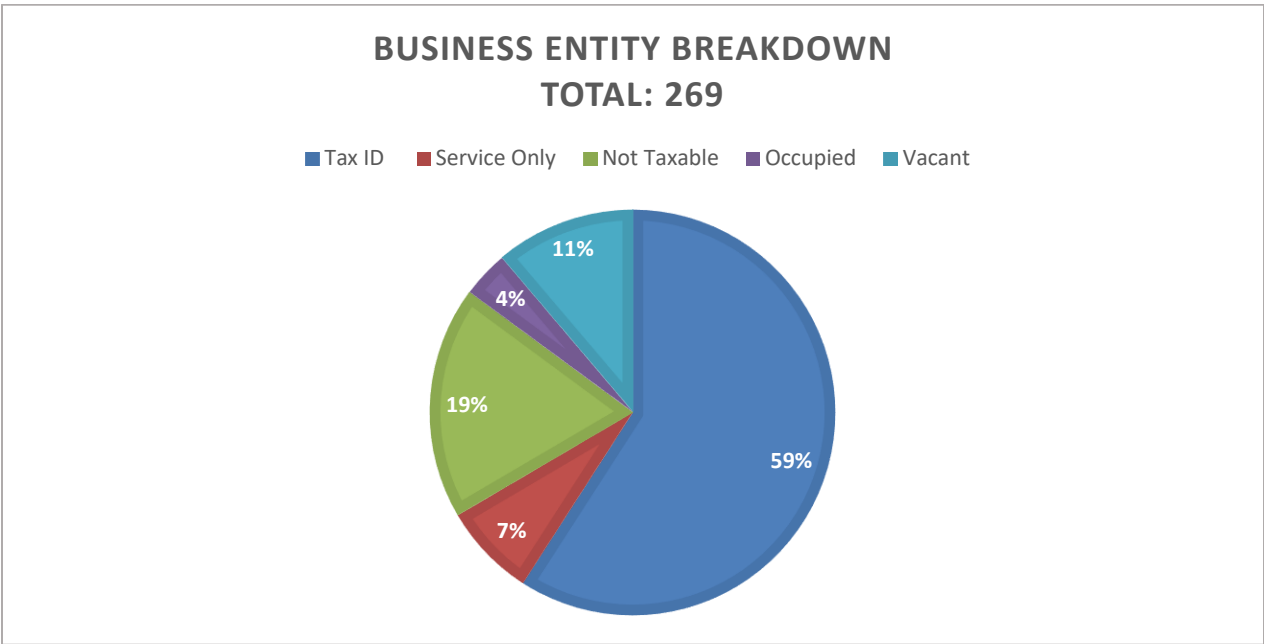


FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
\$1,889,285.60	\$2,298,289.34	\$3,049,090.59	\$2,661,447.47	\$3,840,647.17	\$4,648,109.80	\$1,582,516.64
1%	22%	33%	-13%	44%	21%	





	2016	2017	2018	2019	2020	2021	2022
<b>Mean</b>	\$162,083.23	\$167,541.51	\$198,194.66	\$264,550.20	\$231,029.67	\$339,256.57	\$399,384.38
<b>Median</b>	\$147,024.55	\$166,322.71	\$163,821.97	\$228,700.29	\$228,845.67	\$288,918.62	\$358,123.81



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