



CITY OF MONTGOMERY, TEXAS

Sales and Use Tax Allocation Report

October 2022

Sales Taxpayer Information through October

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **6,031** 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	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
2022	June	2,154
2022	July	2,195
2022	August	2,385
2022	September	2,213
2022	October	2,341

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: 2,219
13% increase in taxpayers over **October 2021**

Sales Tax Allocations through October 2022

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,219** taxpayers filing local tax returns each month with **August 2022** reflecting the highest taxpayer count of **2,385**.

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	STEELFAB INC.	
9	GOOGLE LLC	518210
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	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
16	AT&T #R1AS	517312
17	EXPRESSWAY	447110
18	STARBUCKS COFFEE #62996	722515
19	BFI WASTE SERVICES OF TEXAS LP	562111
20	PANDA EXPRESS #3466	722513
21	HAWK INSTALLATION AND CONSTRUCTION INC.	238292
22	SUMMIT PRECAST CONCRETE LLC	237310
23	AMAZON.COM SERVICES LLC	454110
24	INTUIT INC.	334614
25	K. HOVNIANIAN OF HOUSTON II L.L.C.	236115



Top 25 Sales Tax Filers - October 2022

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	CHEWY INC.	453910
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
5	PIZZA SHACK	722511
6	GOOGLE LLC	518210
7	MID-SOUTH ELECTRIC COOPERATIVE ASSOCIATION	221122
8	K. HOVNIANIAN OF HOUSTON II L.L.C.	236115
9	PALADIN GATCO LLC	327390
10	AMAZON.COM SERVICES LLC	454110
11	MCDONALD'S 25405	722513
12	O'REILLY AUTO PARTS #1838	441310
13	JIM'S HARDWARE INC.	444130
14	PET SUPPLIES PLUS #4134	453910
15	AT&T #R1AS	517312
16	SHELTER PRODUCTS INC.	444190
17	BFI WASTE SERVICES OF TEXAS LP	562111
18	EXPRESSWAY	447110
19	BFS TEXAS SALES LLC	423310
20	STARBUCKS COFFEE #62996	722515
21	RISE COLLECTIVE LLC	236220
22	CIRCLE K #2742316	447110
23	PANDA EXPRESS #3466	722513
24	MOODY'S ANALYTICS INC	511210
25	AUTOZONE #6044	441310

October 2022 | September 2022 Top 25 Taxpayer Comparison

October 2022

Non-Quarterly Filer Month

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	CHEWY INC.
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	AMAZON.COM SERVICES INC (MARKETPLACE)
5	PIZZA SHACK
6	GOOGLE LLC
7	MID-SOUTH ELECTRIC COOPERATIVE ASSOCIATION
8	K. HOVNIANIAN OF HOUSTON II L.L.C.
9	PALADIN GATCO LLC
10	AMAZON.COM SERVICES LLC
11	MCDONALD'S 25405
12	O'REILLY AUTO PARTS #1838
13	JIM'S HARDWARE INC.
14	PET SUPPLIES PLUS #4134
15	AT&T #R1AS
16	SHELTER PRODUCTS INC.
17	BFI WASTE SERVICES OF TEXAS LP
18	EXPRESSWAY
19	BFS TEXAS SALES LLC
20	STARBUCKS COFFEE #62996
21	RISE COLLECTIVE LLC
22	CIRCLE K #2742316
23	PANDA EXPRESS #3466
24	MOODY'S ANALYTICS INC
25	AUTOZONE #6044

September 2022

Non-Quarterly Filer Month

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	MID-SOUTH ELECTRIC COOPERATIVE ASSOCIATION
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	SEALE OIL TOOLS LLC
5	AMAZON.COM SERVICES INC (MARKETPLACE)
6	RISE COLLECTIVE LLC
7	PIZZA SHACK
8	GOOGLE LLC
9	AMAZON.COM SERVICES LLC
10	JIM'S HARDWARE INC.
11	K. HOVNIANIAN OF HOUSTON II L.L.C.
12	KW INTERNATIONAL LLC
13	CISCO SYSTEMS INC.
14	MCDONALD'S 25405
15	O'REILLY AUTO PARTS #1838
16	PET SUPPLIES PLUS #4134
17	BILFINGER INC.
18	BUILDERS FIRSTSOURCE - TEXAS INSTALLED SALES LLC
19	AT&T #R1AS
20	EXPRESSWAY
21	CHEWY INC.
22	INTERCOOL USA LLC
23	BFI WASTE SERVICES OF TEXAS LP
24	CAMPBELL CONCRETE & MATERIALS LLC
25	STARBUCKS COFFEE #62996

October 2022 | 2021 Comparison

Receipts of Sales Tax Were as Follows:	October 2022	October 2021
	\$364,692.50	\$274,762.64

33% increase

Total Sales Tax Allocations Received:	2023 FYTD	2023 Budget	% of Budget
	\$364,692.50	\$4,866,616	7%

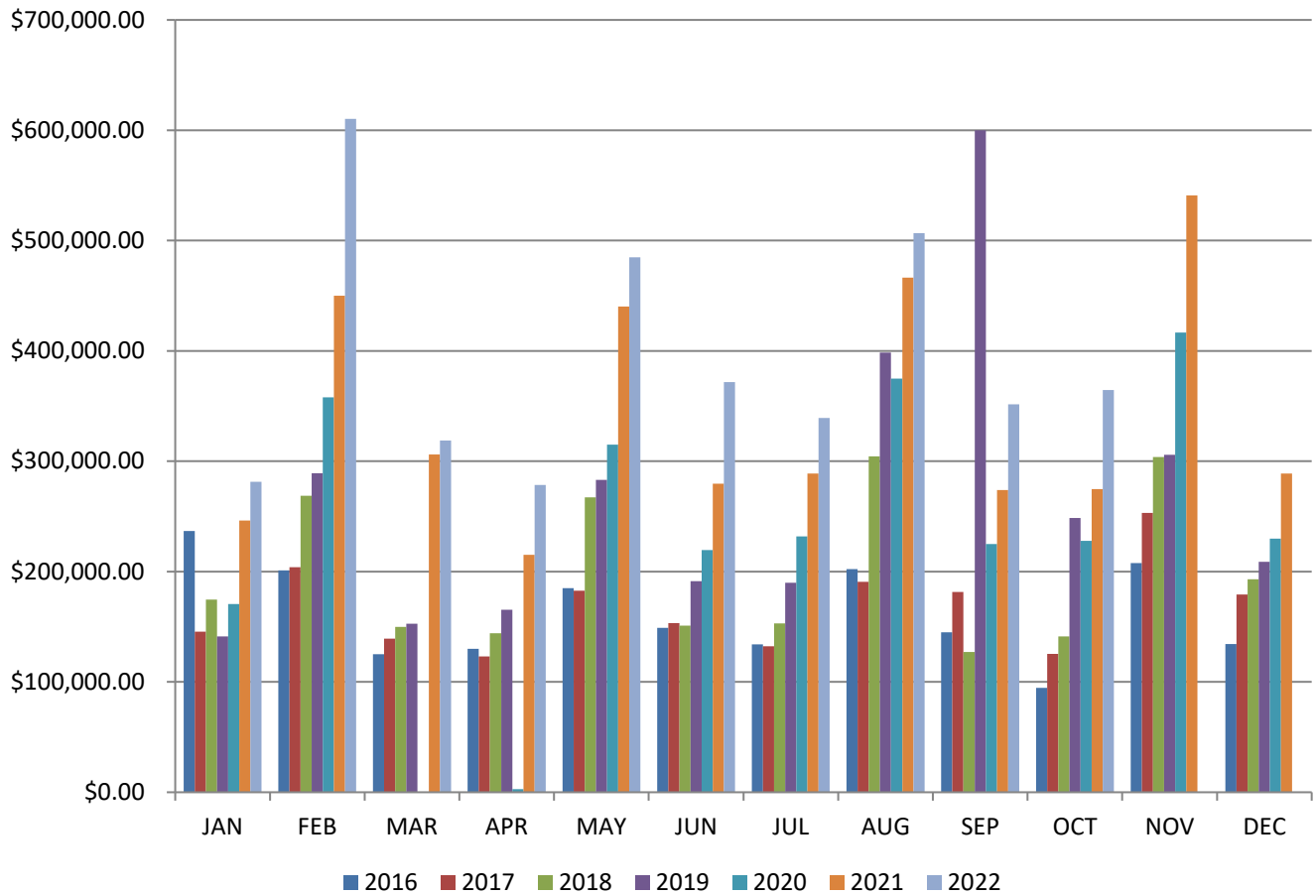
Fiscal Year Date Range: October-September

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
\$40,962,278.79

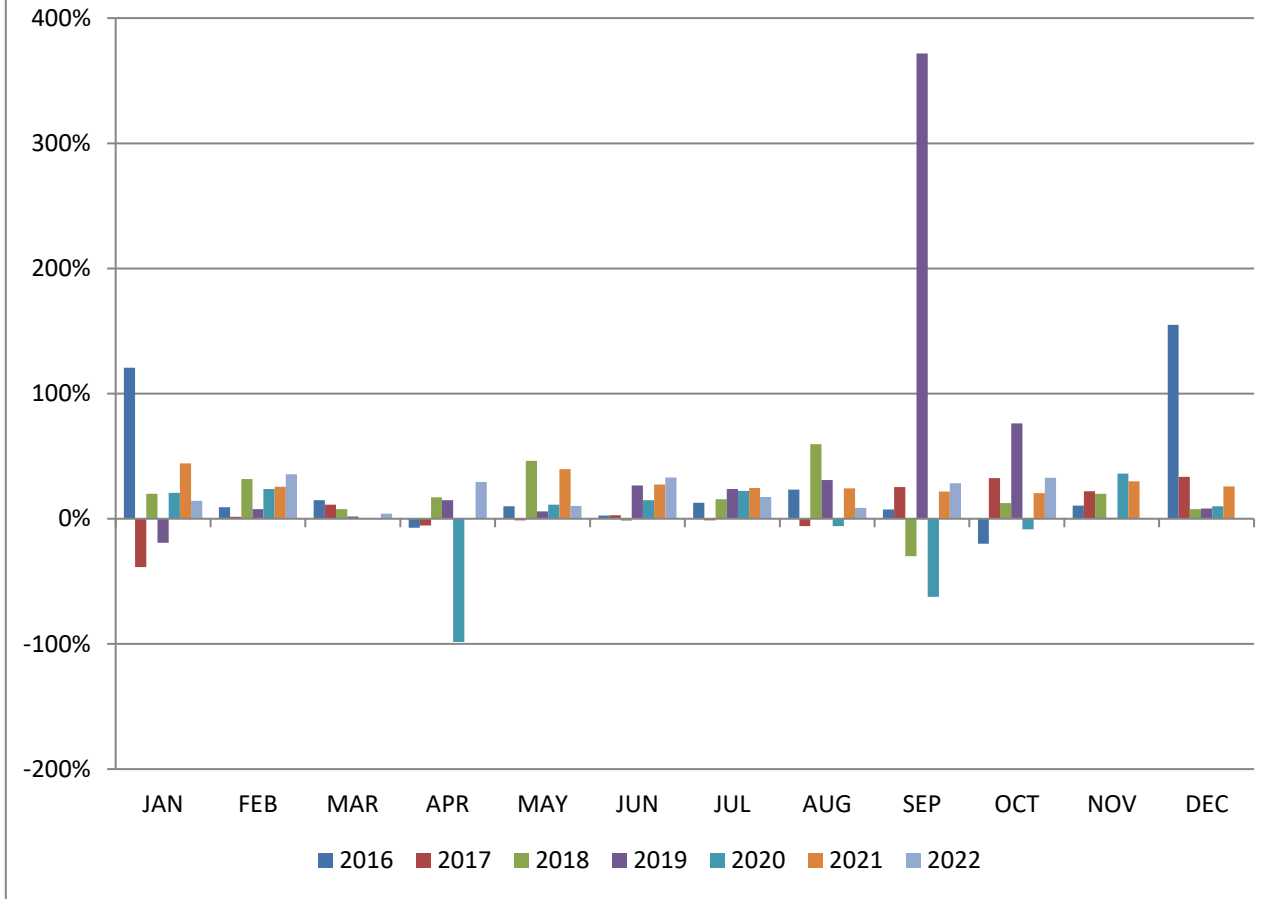
Calendar Year 2022 Sales Tax Averages	Calendar Year 2021 Sales Tax Averages
Total: \$3,908,121.80	Total: \$4,071,078.89
Mean Allocation: \$390,812.18	Mean Allocation: \$339,256.57
Median Allocation: \$358,123.81	Median Allocation: \$288,918.62

Monthly Allocations

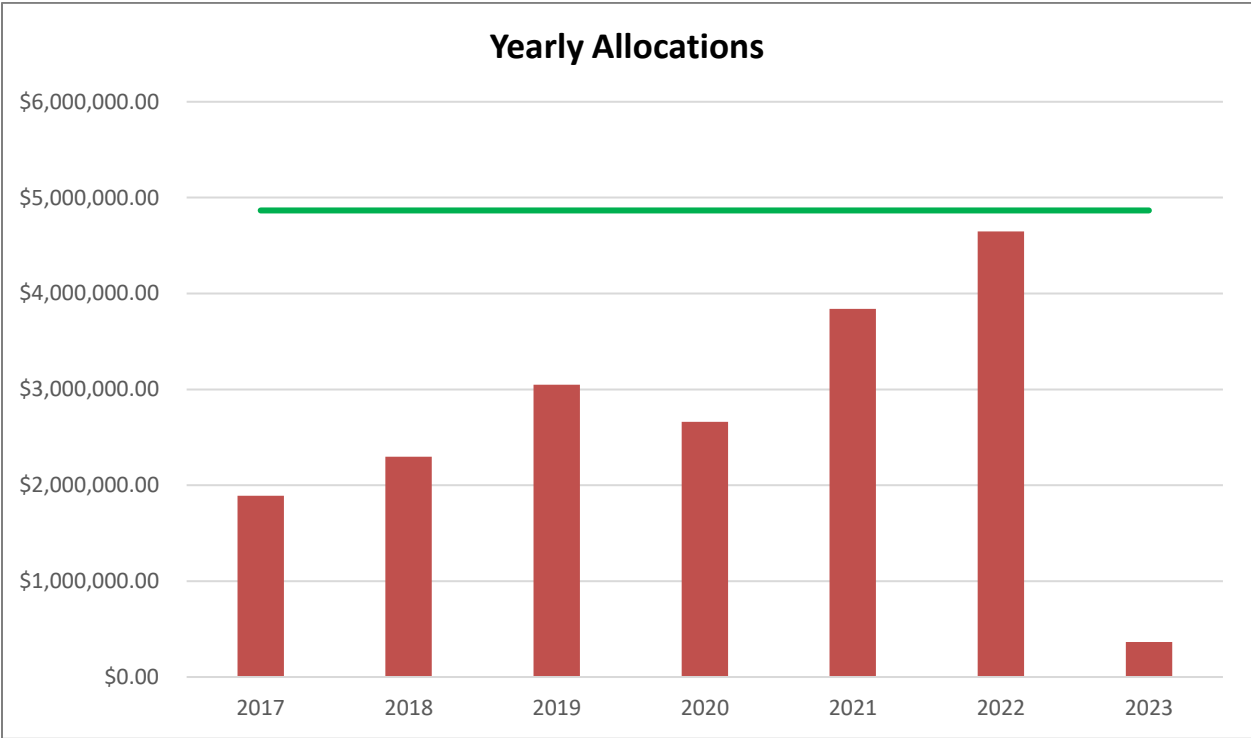


	2016	2017	2018	2019	2020	2021	2022
JAN	\$236,764.92	\$145,488.55	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57
FEB	\$200,985.71	\$204,006.24	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11
MAR	\$125,057.26	\$139,225.65	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$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	\$371,794.81
JUL	\$134,137.44	\$132,394.32	\$153,156.83	\$189,741.79	\$231,928.50	\$288,879.49	\$339,253.53
AUG	\$202,380.82	\$190,648.43	\$304,422.57	\$398,641.13	\$375,019.12	\$466,305.61	\$506,663.87
SEP	\$144,903.50	\$181,625.33	\$127,165.52	\$599,991.27	\$225,114.39	\$273,783.75	\$351,555.11
OCT	\$94,652.13	\$125,361.52	\$141,162.59	\$248,593.82	\$227,917.54	\$274,762.64	\$364,692.50
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	

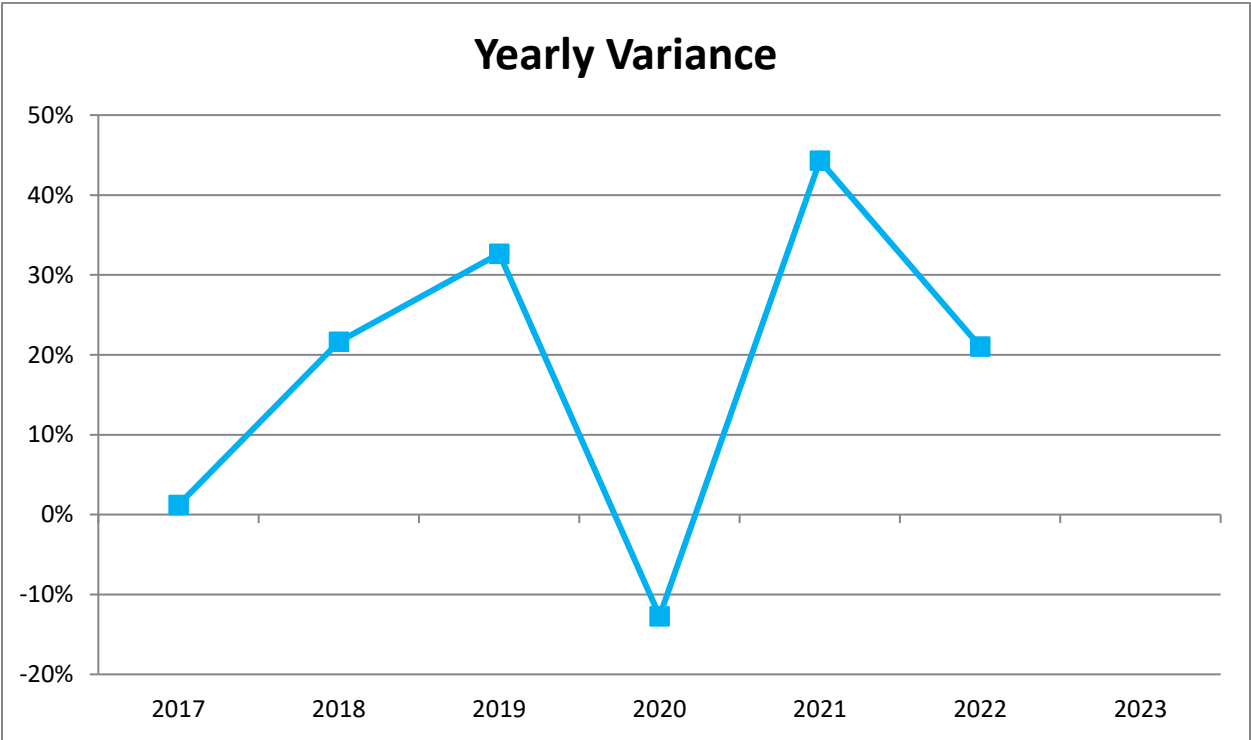
Previous Year by Month Variance

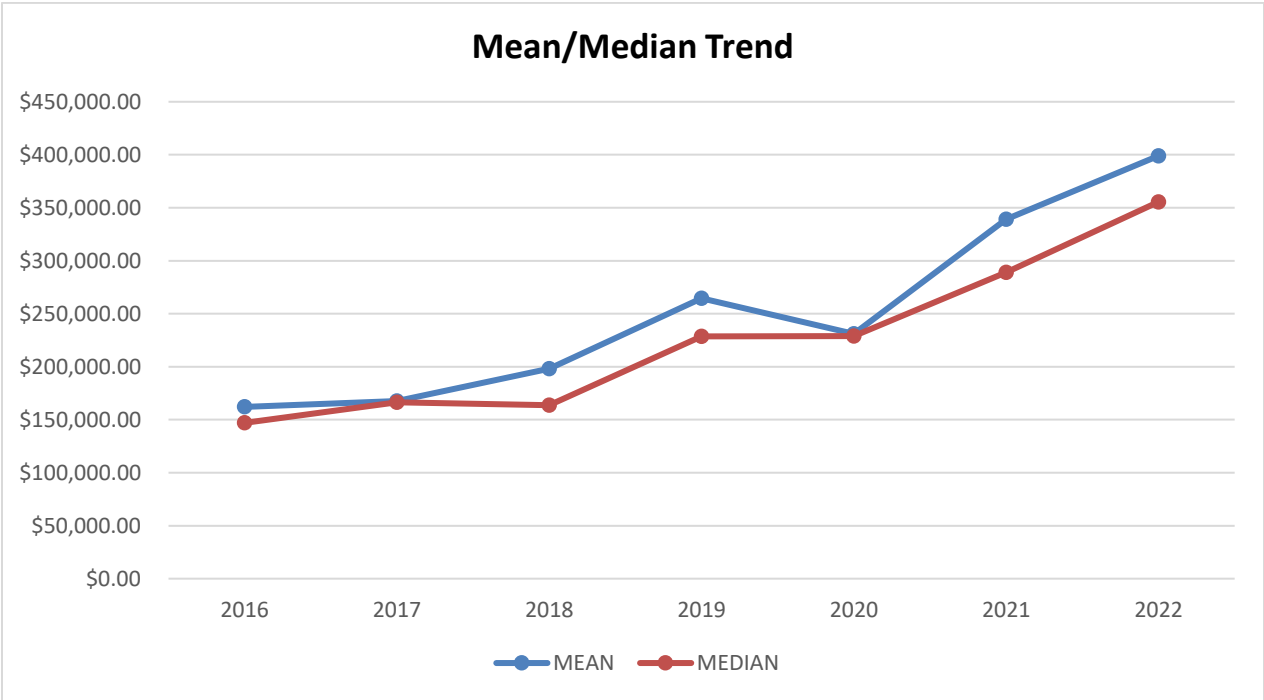


	2016	2017	2018	2019	2020	2021	2022
JAN	121%	-39%	20%	-19%	21%	44%	14%
FEB	9%	2%	32%	8%	24%	26%	36%
MAR	15%	11%	8%	2%	N/A	N/A	4%
APR	-7%	-5%	17%	15%	-98%	N/A	29%
MAY	10%	-1%	46%	6%	11%	40%	10%
JUN	3%	3%	-1%	27%	15%	27%	33%
JUL	13%	-1%	16%	24%	22%	25%	17%
AUG	23%	-6%	60%	31%	-6%	24%	9%
SEP	7%	25%	-30%	372%	-62%	22%	28%
OCT	-20%	32%	13%	76%	-8%	21%	33%
NOV	11%	22%	20%	1%	36%	30%	
DEC	155%	34%	8%	8%	10%	26%	

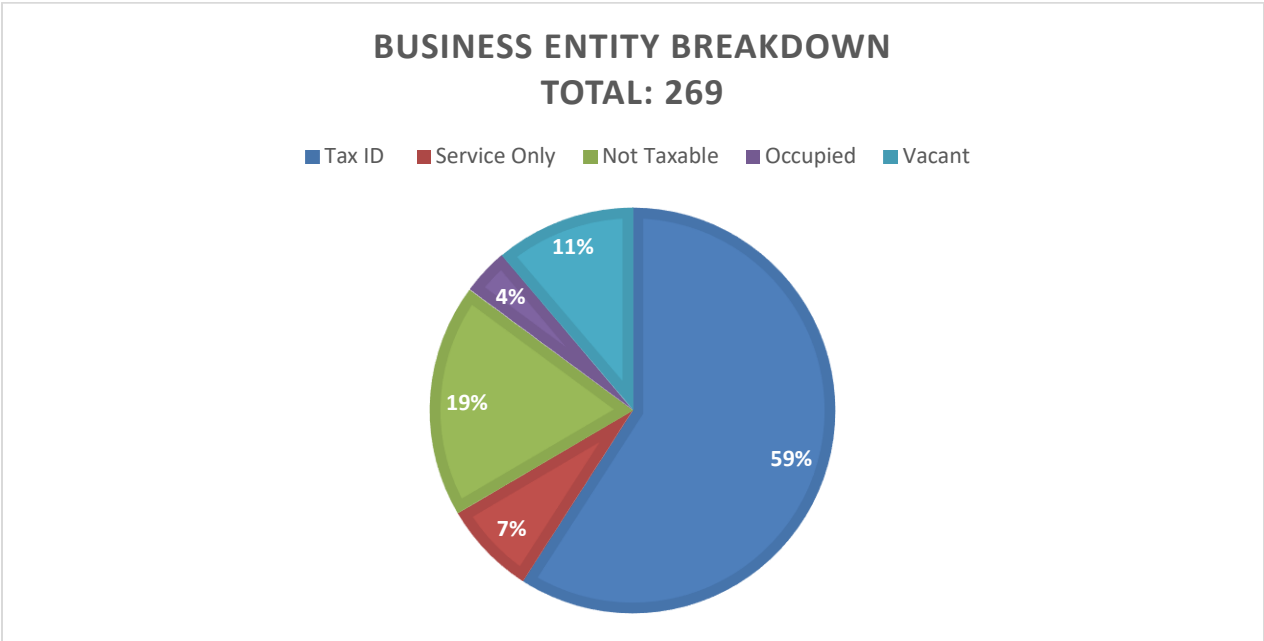


FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
\$1,889,285.60	\$2,298,289.34	\$3,049,090.59	\$2,661,447.47	\$3,840,647.17	\$4,648,109.80	\$364,692.50
1%	22%	33%	-13%	44%	21%	





	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	\$390,812.18
Median	\$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

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