



# **CITY OF MONTGOMERY, TEXAS**

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

**September 2022**

## Sales Taxpayer Information through September

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,906** 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        | 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            |
| 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            |

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: 2,196  
**8% increase** in taxpayers over **September 2021**

## Sales Tax Allocations through September 2022

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,195** 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  | AMAZON.COM SERVICES INC (MARKETPLACE)   | 454110 |
| 15  | CHEWY INC.                              | 453910 |
| 16  | AT&T #R1AS                              | 517312 |
| 17  | EXPRESSWAY                              | 447110 |
| 18  | STARBUCKS COFFEE #62996                 | 722515 |
| 19  | HAWK INSTALLATION AND CONSTRUCTION INC. | 238292 |
| 20  | BFI WASTE SERVICES OF TEXAS LP          | 562111 |
| 21  | PANDA EXPRESS #3466                     | 722513 |
| 22  | SUMMIT PRECAST CONCRETE LLC             | 237310 |
| 23  | INTUIT INC.                             | 334614 |
| 24  | ALLEYTON RESOURCE COMPANY LLC           | 212321 |
| 25  | RANSOM'S                                | 722410 |

## Top 25 Sales Tax Filers - September 2022

| No. | Permit Name                                      | NAICS  |
|-----|--|--------|
| 1   | MCCOY'S BUILDING SUPPLY CENTER #113              | 444190 |
| 2   | MID-SOUTH ELECTRIC COOPERATIVE ASSOCIATION       | 221122 |
| 3   | CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR          | 722513 |
| 4   | SEALE OIL TOOLS LLC                              | 213111 |
| 5   | AMAZON.COM SERVICES INC (MARKETPLACE)            | 454110 |
| 6   | RISE COLLECTIVE LLC                              | 236220 |
| 7   | PIZZA SHACK                                      | 722511 |
| 8   | GOOGLE LLC                                       | 518210 |
| 9   | AMAZON.COM SERVICES LLC                          | 454110 |
| 10  | JIM'S HARDWARE INC.                              | 444130 |
| 11  | K. HOVNANIAN OF HOUSTON II L.L.C.                | 236115 |
| 12  | KW INTERNATIONAL LLC                             | 333132 |
| 13  | CISCO SYSTEMS INC.                               | 334220 |
| 14  | MCDONALD'S 25405                                 | 722513 |
| 15  | O'REILLY AUTO PARTS #1838                        | 441310 |
| 16  | PET SUPPLIES PLUS #4134                          | 453910 |
| 17  | BILFINGER INC.                                   | 236220 |
| 18  | BUILDERS FIRSTSOURCE - TEXAS INSTALLED SALES LLC | 236116 |
| 19  | AT&T #R1AS                                       | 517312 |
| 20  | EXPRESSWAY                                       | 447110 |
| 21  | CHEWY INC.                                       | 453910 |
| 22  | INTERCOOL USA LLC                                | 811310 |
| 23  | BFI WASTE SERVICES OF TEXAS LP                   | 562111 |
| 24  | CAMPBELL CONCRETE & MATERIALS LLC                | 327320 |
| 25  | STARBUCKS COFFEE #62996                          | 722515 |

## September 2022 | August 2022 Top 25 Taxpayer Comparison

### 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. HOVNANIAN 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                          |

### August 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  | SUMMIT PRECAST CONCRETE LLC                      |
| 7  | PIZZA SHACK                                      |
| 8  | TEXAS EASTERN TRANSMISSION LP                    |
| 9  | GOOGLE LLC                                       |
| 10 | BUILDERS FIRSTSOURCE - TEXAS INSTALLED SALES LLC |
| 11 | JIM'S HARDWARE INC.                              |
| 12 | MCDONALD'S 25405                                 |
| 13 | PET SUPPLIES PLUS #4134                          |
| 14 | O'REILLY AUTO PARTS #1838                        |
| 15 | CHEWY INC.                                       |
| 16 | K. HOVNANIAN OF HOUSTON II L.L.C.                |
| 17 | RANSOM'S   |
| 18 | BFI WASTE SERVICES OF TEXAS LP                   |
| 19 | AMAZON.COM SERVICES INC (MARKETPLACE)            |
| 20 | EXPRESSWAY                                       |
| 21 | AT&T #R1AS                                       |
| 22 | MID-SOUTH ELECTRIC COOPERATIVE ASSOCIATION       |
| 23 | STARBUCKS COFFEE #62996                          |
| 24 | INTERCOOL USA LLC                                |
| 25 | AUTOZONE #6044                                   |

## September 2022 | 2021 Comparison

| Receipts of Sales Tax Were as Follows: | September 2022 | September 2021 |
|--|----------------|----------------|
|  | \$351,555.11   | \$273,783.75   |

| Total Sales Tax Allocations Received: | 2022 FYTD      | 2022 Budget    | % of Budget |
|---------------------------------------|----------------|----------------|-------------|
|                                       | \$4,648,109.80 | \$4,300,000.00 | 108%        |

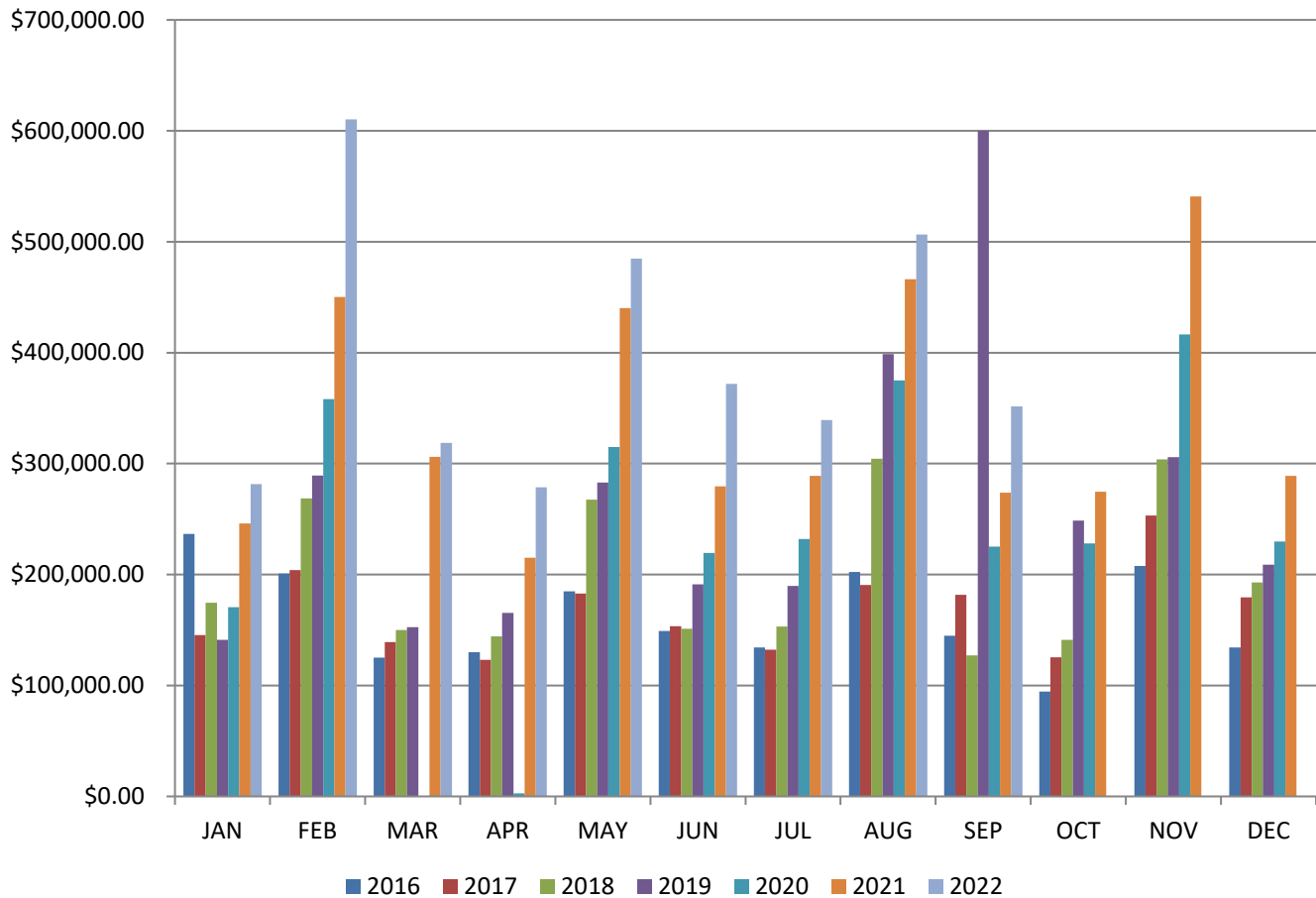
*Fiscal Year Date Range: October-September*

| 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 |
|---------------------------------|
| \$40,597,586.29                 |

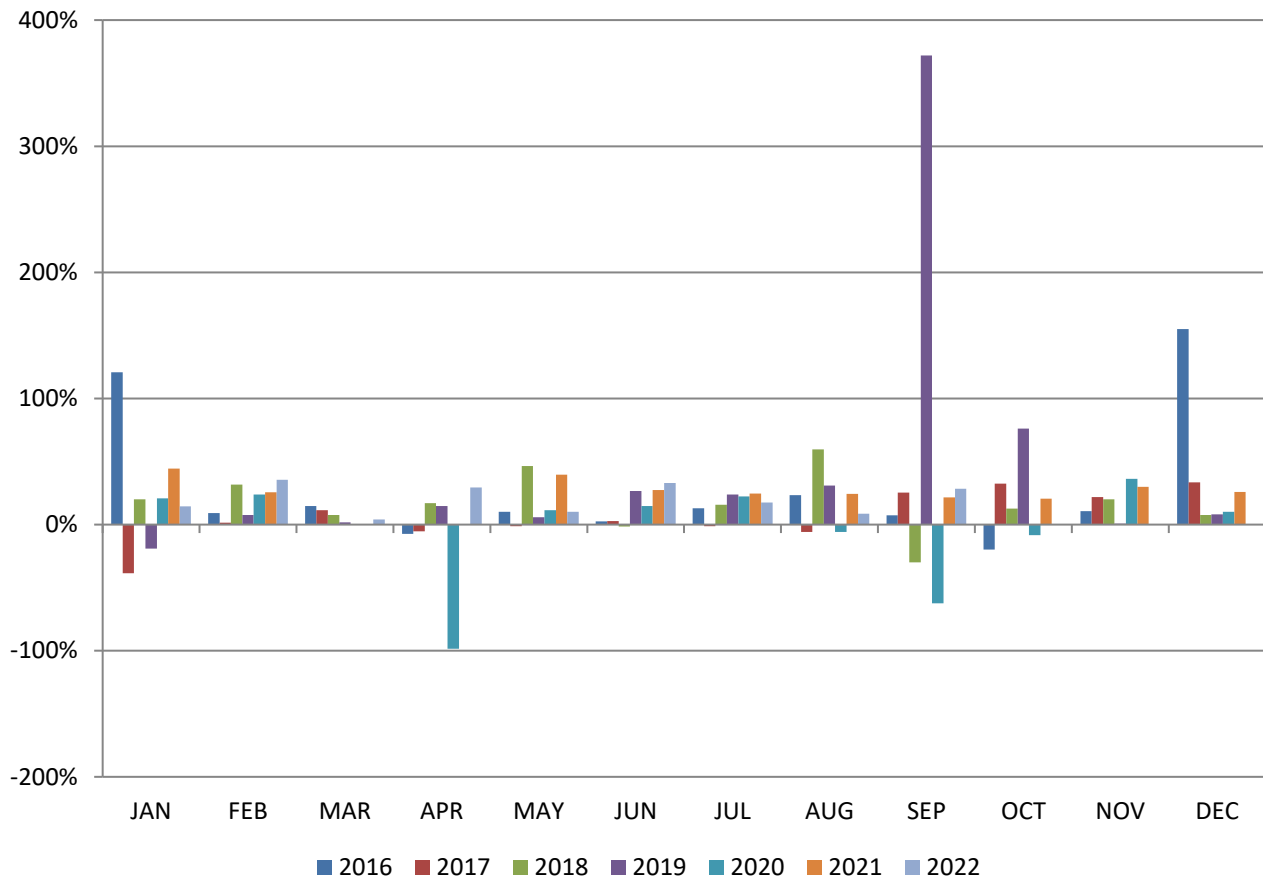
| Calendar Year 2022 Sales Tax Averages | Calendar Year 2021 Sales Tax Averages |
|---------------------------------------|---------------------------------------|
| Total: \$3,543,429.30                 | Total: \$4,071,078.89                 |
| Mean Allocation: \$393,714.37         | Mean Allocation: \$339,256.57         |
| Median Allocation: \$351,555.11       | Median Allocation: \$288,918.62       |

## Monthly Allocations



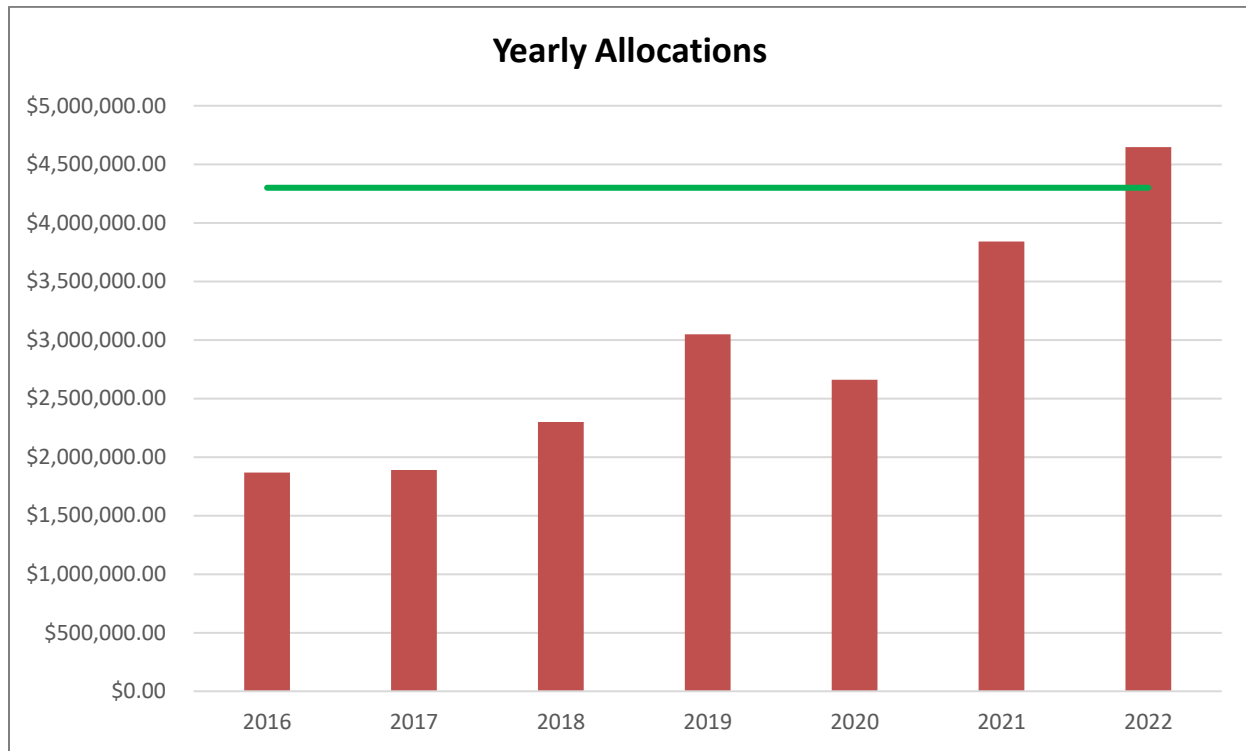
|     | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         |
|-----|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| JAN | \$236,764.92 | \$145,488.55 | \$174,487.10 | \$141,238.00 | \$170,531.07 | \$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 |              |
| 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

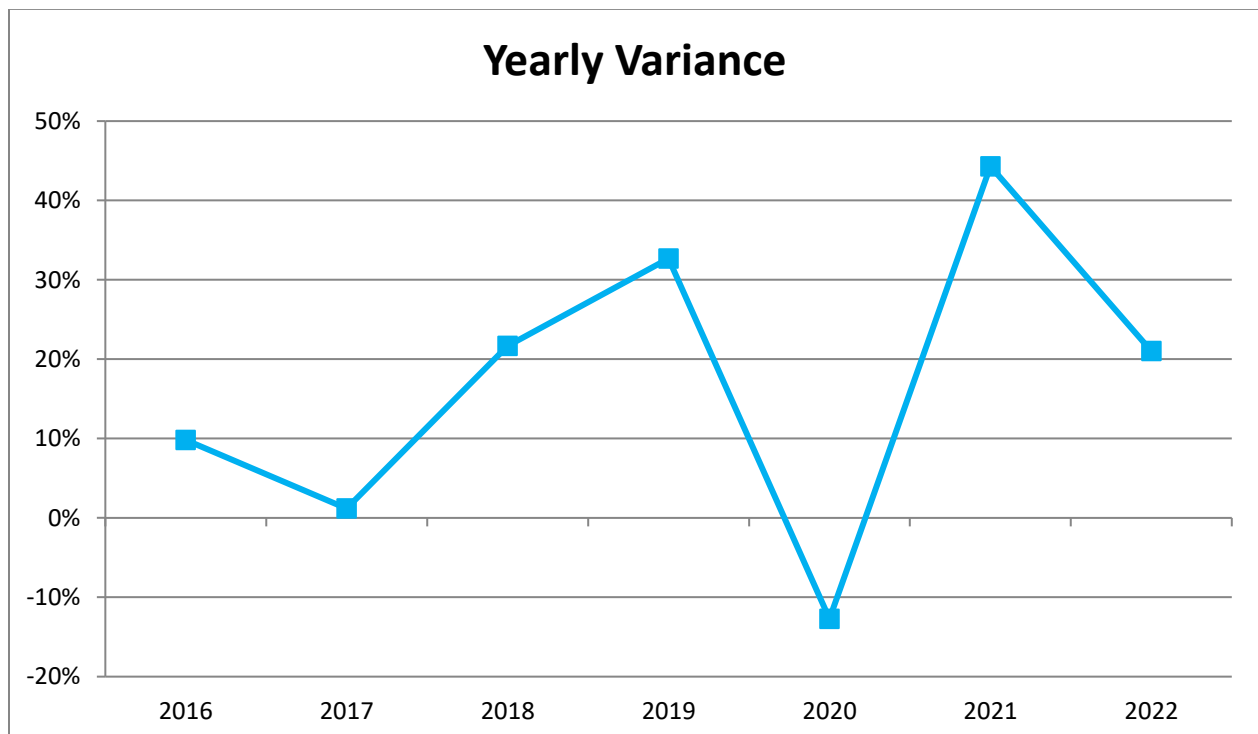


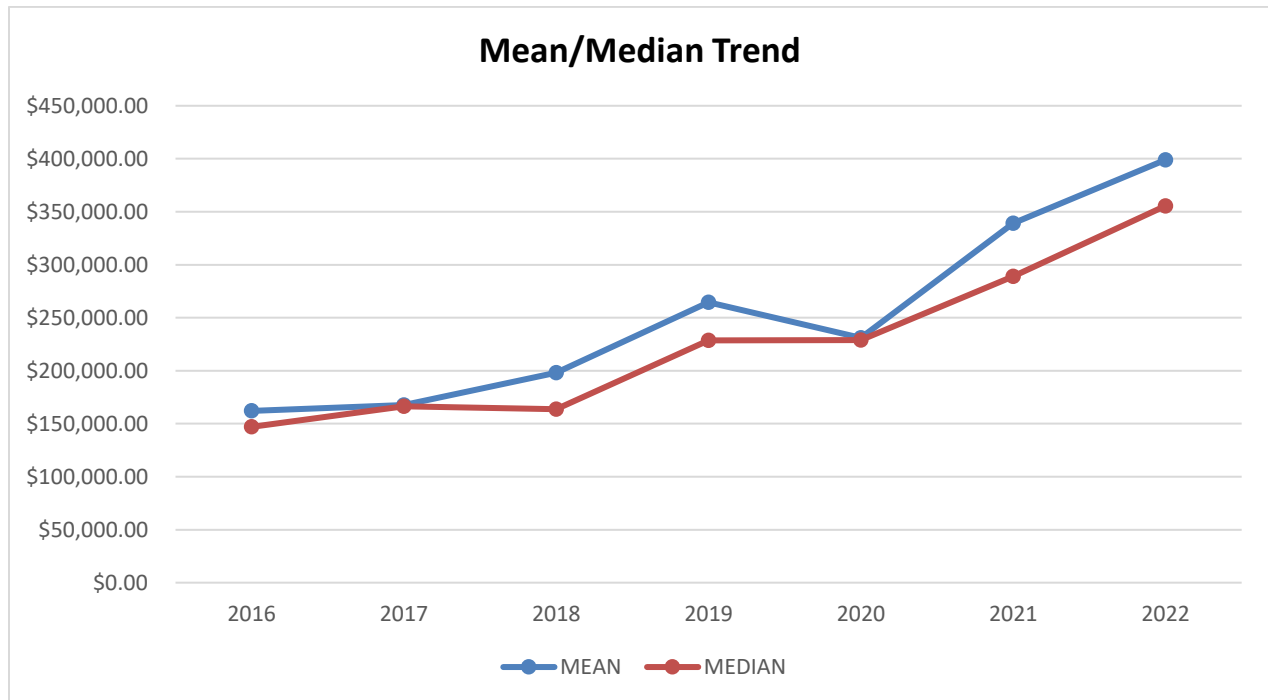
|     | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----|------|------|------|------|------|------|------|
| JAN | 121% | -39% | 20%  | -19% | 21%  | 44%  | 14%  |
| FEB | 9%   | 2%   | 32%  | 8%   | 24%  | 26%  | 36%  |
| MAR | 15%  | 11%  | 8%   | 2%   | N/A  | N/A  | 4%   |
| APR | -7%  | -5%  | 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%  |      |
| NOV | 11%  | 22%  | 20%  | 1%   | 36%  | 30%  |      |
| DEC | 155% | 34%  | 8%   | 8%   | 10%  | 26%  |      |



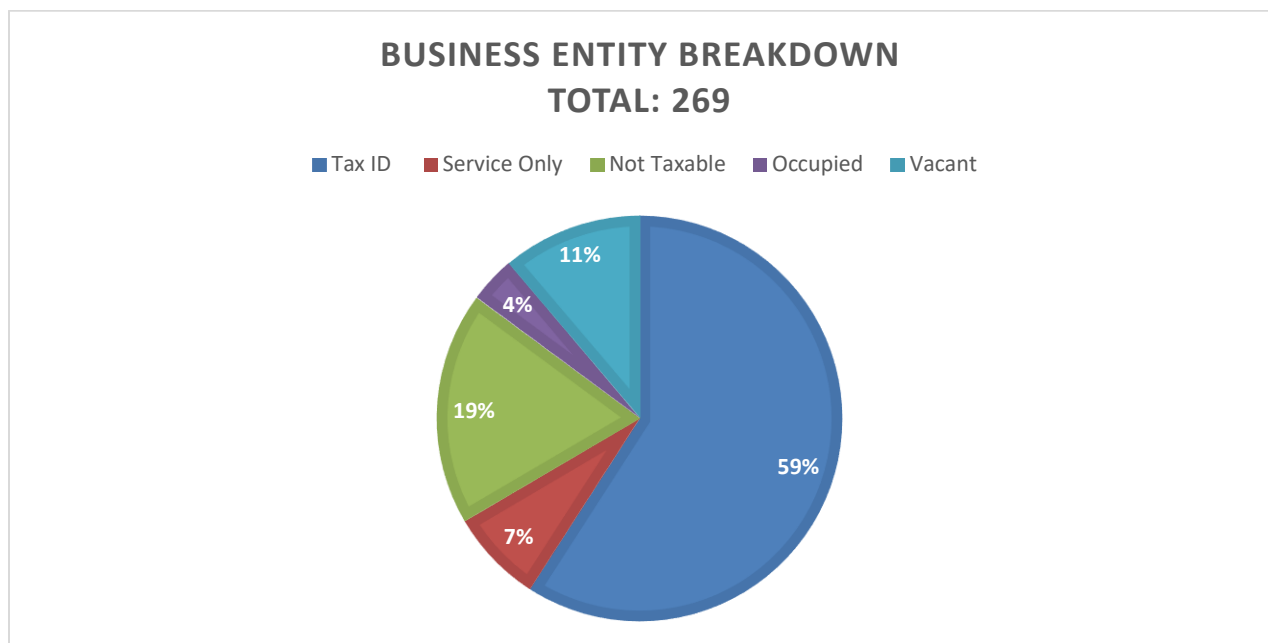


| FY2016         | FY2017         | FY2018         | FY2019         | FY2020         | FY2021         | FY2022         |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| \$1,867,030.18 | \$1,889,285.60 | \$2,298,289.34 | \$3,049,090.59 | \$2,661,447.47 | \$3,840,647.17 | \$4,648,109.80 |
| 10%            | 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 | \$393,714.37 |
| Median | \$147,024.55 | \$166,322.71 | \$163,821.97 | \$228,700.29 | \$228,845.67 | \$288,918.62 | \$351,555.11 |



| 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                               |