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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TEXAS								
71	Arts, entertainment, & recreation	3 894	3 743 828	1 143 398	260 876	65 218	14.9	4.7
711	Performing arts, spectator sports, & related industries	913	1 451 653	523 755	123 807	10 904	9.6	2.9
7111	Performing arts companies	210	218 189	34 945	7 009	2 011	8.3	1.5
71111	Theater companies & dinner theaters	54	110 328	7 835	1 865	593	5.8	.8
711110	Theater companies & dinner theaters	54	110 328	7 835	1 865	593	5.8	.8
7111102	Theater companies	48	101 777	5 935	1 470	430	5.5	.9
7111103	Dinner theaters	6	8 551	1 900	395	163	9.4	—
71112	Dance companies	6	5 331	3 460	851	497	—	2.9
711120	Dance companies	6	5 331	3 460	851	497	—	2.9
71113	Musical groups & artists	134	95 800	22 475	4 029	855	11.0	1.5
711130	Musical groups & artists	134	95 800	22 475	4 029	855	11.0	1.5
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	a	D	D
7111309	Other music groups & artists	131	D	D	D	f	D	D
71119	Other performing arts companies	16	6 730	1 175	264	66	16.7	12.5
711190	Other performing arts companies	16	6 730	1 175	264	66	16.7	12.5
7111901	Circuses	3	519	103	24	22	100.0	—
7111909	Other performing arts companies (except circuses)	13	6 211	1 072	240	44	9.7	13.6
7112	Spectator sports	174	724 015	335 687	85 500	5 143	3.7	1.2
71121	Spectator sports	174	724 015	335 687	85 500	5 143	3.7	1.2
711211	Sports teams & clubs	31	514 971	296 075	77 793	2 886	1.2	.8
7112111	Football clubs	3	D	D	D	e	D	D
7112112	Baseball clubs	9	D	D	D	g	D	D
7112119	Other professional sports clubs	19	235 469	151 378	48 426	1 276	2.7	.3
711212	Racetracks	36	174 767	31 296	6 274	1 850	2.7	.6
7112121	Dog racetrack operation	2	D	D	D	f	D	D
7112122	Auto racetrack operation	24	D	D	D	e	D	D
7112123	Horse racetrack operation	10	101 653	13 968	2 636	765	—	.3
711219	Other spectator sports	107	34 277	8 316	1 433	407	46.9	11.0
7112191	Professional athletes	37	10 564	3 295	325	89	57.3	5.2
7112192	Racing (except racetrack operation)	70	23 713	5 021	1 108	318	42.2	13.5
7113	Promoters of performing arts, sports, & similar events	126	319 033	89 128	20 559	2 449	9.9	5.0
71131	Promoters of performing arts, sports, & similar events w/facility	33	158 818	64 109	14 324	1 382	1.9	5.9
711310	Promoters of performing arts, sports, & similar events w/facility	33	158 818	64 109	14 324	1 382	1.9	5.9
71132	Promoters of performing arts, sports, & similar events w/o facil	93	160 215	25 019	6 235	1 067	17.8	4.0
711320	Promoters of performing arts, sports, & similar events w/o facil	93	160 215	25 019	6 235	1 067	17.8	4.0
7114	Agents/managers for artists, athletes, & other public figures	109	62 745	19 793	1 960	296	42.0	2.7
71141	Agents/managers for artists, athletes, & other public figures	109	62 745	19 793	1 960	296	42.0	2.7
711410	Agents/managers for artists, athletes, & other public figures	109	62 745	19 793	1 960	296	42.0	2.7
7115	Independent artists, writers, & performers	294	127 671	44 202	8 779	1 005	28.5	9.3
71151	Independent artists, writers, & performers	294	127 671	44 202	8 779	1 005	28.5	9.3
711510	Independent artists, writers, & performers	294	127 671	44 202	8 779	1 005	28.5	9.3
712	Museums, historical sites, & similar institutions	49	36 533	9 403	2 099	565	31.8	6.9
7121	Museums, historical sites, & similar institutions	49	36 533	9 403	2 099	565	31.8	6.9
71211	Museums	28	14 731	3 814	925	211	40.7	5.5
712110	Museums	28	14 731	3 814	925	211	40.7	5.5
71212	Historical sites	4	76	14	4	5	—	89.5
712120	Historical sites	4	76	14	4	5	—	89.5
71213	Zoos & botanical gardens	5	15 396	3 332	810	189	11.9	9.8
712130	Zoos & botanical gardens	5	15 396	3 332	810	189	11.9	9.8
71219	Nature parks & other similar institutions	12	6 330	2 243	360	160	59.6	1.9
712190	Nature parks & other similar institutions	12	6 330	2 243	360	160	59.6	1.9
713	Amusement, gambling, & recreation industries	2 932	2 255 642	610 240	134 970	53 749	18.1	5.9
7131	Amusement parks & arcades	233	381 575	118 331	25 365	15 069	4.2	2.8
71311	Amusement & theme parks	43	308 942	100 776	21 419	12 806	2.0	1.0
713110	Amusement & theme parks	43	308 942	100 776	21 419	12 806	2.0	1.0
7131101	Waterparks	12	28 548	6 461	776	208	8.0	4.0
7131102	Amusement parks (except waterparks)	31	280 394	94 315	20 643	12 598	1.3	.7
71312	Amusement arcades	190	72 633	17 555	3 946	2 263	13.8	10.6
713120	Amusement arcades	190	72 633	17 555	3 946	2 263	13.8	10.6
7132	Gambling industries	91	252 277	31 795	7 271	1 801	5.4	3.2
71321	Casinos (except casino hotels)	2	D	D	D	f	D	D
713210	Casinos (except casino hotels)	2	D	D	D	f	D	D
71329	Other gambling industries	89	D	D	D	g	D	D
713290	Other gambling industries	89	D	D	D	g	D	D
7132901	Slot machine operators	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	88	193 202	18 185	4 403	1 170	7.0	4.2

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	TEXAS—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	2 608	1 621 790	460 114	102 334	36 879	23.4	7.1
71391	Golf courses & country clubs	419	612 214	188 416	41 012	12 065	10.5	4.2
713910	Golf courses & country clubs	419	612 214	188 416	41 012	12 065	10.5	4.2
71393	Marinas	194	106 674	24 506	4 589	1 139	43.3	7.4
713930	Marinas	194	106 674	24 506	4 589	1 139	43.3	7.4
71394	Fitness & recreational sports centers	1 004	456 117	139 979	32 117	14 372	25.7	9.1
713940	Fitness & recreational sports centers	1 004	456 117	139 979	32 117	14 372	25.7	9.1
7139404	Ice skating rinks	12	13 856	3 869	998	503	45.5	.6
7139405	Roller skating rinks	127	24 656	6 419	1 446	1 035	50.3	10.6
71395	Bowling centers	207	124 846	39 957	9 932	3 805	18.8	6.9
713950	Bowling centers	207	124 846	39 957	9 932	3 805	18.8	6.9
71399	All other amusement & recreation industries	784	321 939	67 256	14 684	5 498	39.6	9.6
713990	All other amusement & recreation industries	784	321 939	67 256	14 684	5 498	39.6	9.6
7139901	Dance studios & halls	36	7 961	1 599	382	193	50.1	11.5
7139902	Concession operators of amusement devices & rides	71	27 413	5 695	919	407	49.1	5.1
7139904	Miniature golf courses	47	14 117	3 845	758	387	26.2	16.8
7139905	Coin-operated amusement devices (except slot machine operation)	157	127 336	21 732	4 820	1 385	27.9	7.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	TEXAS								
71	Arts, entertainment, & recreation	999	1 019 943	967 520	331 688	79 702	20 489	13.8	3.7
711	Performing arts, spectator sports, & related industries	249	309 180	291 408	87 486	22 925	4 819	5.8	3.1
7111	Performing arts companies	180	179 450	178 147	67 908	17 140	3 503	3.2	2.2
71111	Theater companies & dinner theaters	89	99 546	98 868	31 094	8 398	1 774	3.3	2.1
711110	Theater companies & dinner theaters	89	99 546	98 868	31 094	8 398	1 774	3.3	2.1
7111101	Opera companies	7	37 953	38 854	9 553	3 531	360	.3	—
7111102	Theater companies	82	61 593	60 014	21 541	4 867	1 414	5.2	3.4
71112	Dance companies	16	10 189	10 056	3 559	895	220	3.2	.1
711120	Dance companies	16	10 189	10 056	3 559	895	220	3.2	.1
71113	Musical groups & artists	69	67 580	67 076	32 727	7 729	1 481	2.7	2.7
711130	Musical groups & artists	69	67 580	67 076	32 727	7 729	1 481	2.7	2.7
7111301	Symphony orchestras & chamber music organizations	39	62 600	62 191	31 231	7 366	1 345	2.2	.5
7111309	Other music groups & artists	30	4 980	4 885	1 496	363	136	8.2	30.0
71119	Other performing arts companies	6	2 135	2 147	528	118	28	13.0	—
711190	Other performing arts companies	6	2 135	2 147	528	118	28	13.0	—
7111901	Circuses	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	69	129 730	113 261	19 578	5 785	1 316	9.4	4.4
71131	Promoters of performing arts, sports, & similar events w/facility	24	28 815	24 515	3 613	753	225	20.8	1.4
711310	Promoters of performing arts, sports, & similar events w/facility	24	28 815	24 515	3 613	753	225	20.8	1.4
71132	Promoters of performing arts, sports, & similar events w/o facil	45	100 915	88 746	15 965	5 032	1 091	6.1	5.3
711320	Promoters of performing arts, sports, & similar events w/o facil	45	100 915	88 746	15 965	5 032	1 091	6.1	5.3
712	Museums, historical sites, & similar institutions	270	302 553	287 950	88 353	22 785	5 208	18.5	3.3
7121	Museums, historical sites, & similar institutions	270	302 553	287 950	88 353	22 785	5 208	18.5	3.3
71211	Museums	207	206 158	188 758	63 508	16 879	3 659	21.4	3.7
712110	Museums	207	206 158	188 758	63 508	16 879	3 659	21.4	3.7
71212	Historical sites	32	9 488	9 136	3 036	740	230	33.9	13.4
712120	Historical sites	32	9 488	9 136	3 036	740	230	33.9	13.4
71213	Zoos & botanical gardens	15	83 576	87 680	21 021	4 982	1 266	9.0	.2
712130	Zoos & botanical gardens	15	83 576	87 680	21 021	4 982	1 266	9.0	.2
71219	Nature parks & other similar institutions	16	3 331	2 376	788	184	53	29.5	23.5
712190	Nature parks & other similar institutions	16	3 331	2 376	788	184	53	29.5	23.5

See footnotes at end of table.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	TEXAS—Con.								
	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	480	408 210	388 162	155 849	33 992	10 462	16.4	4.5
7139	Other amusement & recreation services	480	408 210	388 162	155 849	33 992	10 462	16.4	4.5
71391	Golf courses & country clubs	170	287 610	277 225	113 672	24 719	6 546	11.6	1.1
713910	Golf courses & country clubs	170	287 610	277 225	113 672	24 719	6 546	11.6	1.1
71394	Fitness & recreational sports centers	208	90 279	84 601	35 046	7 725	3 364	21.0	11.5
713940	Fitness & recreational sports centers	208	90 279	84 601	35 046	7 725	3 364	21.0	11.5
71399	All other amusement & recreation industries	102	30 321	26 336	7 131	1 548	552	47.9	15.8
713990	All other amusement & recreation industries	102	30 321	26 336	7 131	1 548	552	47.9	15.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ABILENE, TX MSA							
71	Arts, entertainment, & recreation	45	19 574	4 288	667	319	21.2	5.5
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	14 344	2 880	474	230	19.2	3.2
7139	Other amusement & recreation services	29	D	D	D	c	D	D
71394	Fitness & recreational sports centers	16	3 019	1 529	221	146	28.9	.9
713940	Fitness & recreational sports centers	16	3 019	1 529	221	146	28.9	.9
	AMARILLO, TX MSA							
71	Arts, entertainment, & recreation	44	16 172	4 516	1 138	437	38.3	9.2
711	Performing arts, spectator sports, & related industries	12	3 063	943	401	82	34.6	20.9
713	Amusement, gambling, & recreation industries	32	13 109	3 573	737	355	39.2	6.4
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	1 689	434	107	85	91.4	8.6
713940	Fitness & recreational sports centers	7	1 689	434	107	85	91.4	8.6
71395	Bowling centers	6	3 736	1 187	290	121	25.4	1.4
713950	Bowling centers	6	3 736	1 187	290	121	25.4	1.4
71399	All other amusement & recreation industries	10	3 287	739	152	58	35.3	3.0
713990	All other amusement & recreation industries	10	3 287	739	152	58	35.3	3.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUSTIN—SAN MARCOS, TX MSA								
71	Arts, entertainment, & recreation	304	228 691	70 771	14 019	4 600	19.2	2.6
711	Performing arts, spectator sports, & related industries	107	69 347	27 072	4 144	1 137	20.2	.7
7111	Performing arts companies	36	19 034	8 040	1 742	728	7.8	.1
71111	Theater companies & dinner theaters	9	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	e	D	D
711120	Dance companies	2	D	D	D	e	D	D
71113	Musical groups & artists	24	D	D	D	c	D	D
711130	Musical groups & artists	24	D	D	D	c	D	D
7111309	Other music groups & artists	23	D	D	D	c	D	D
7112	Spectator sports	9	9 267	2 280	571	192	11.2	—
71121	Spectator sports	9	9 267	2 280	571	192	11.2	—
7113	Promoters of performing arts, sports, & similar events	10	13 672	1 994	414	88	27.6	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	18 117	11 093	261	36	3.0	1.3
71141	Agents/managers for artists, athletes, & other public figures	19	18 117	11 093	261	36	3.0	1.3
711410	Agents/managers for artists, athletes, & other public figures	19	18 117	11 093	261	36	3.0	1.3
7115	Independent artists, writers, & performers	33	9 257	3 665	1 156	93	77.7	1.0
71151	Independent artists, writers, & performers	33	9 257	3 665	1 156	93	77.7	1.0
711510	Independent artists, writers, & performers	33	9 257	3 665	1 156	93	77.7	1.0
712	Museums, historical sites, & similar institutions	4	2 007	682	136	93	100.0	—
7121	Museums, historical sites, & similar institutions	4	2 007	682	136	93	100.0	—
713	Amusement, gambling, & recreation industries	193	157 337	43 017	9 739	3 370	17.8	3.4
7131	Amusement parks & arcades	15	5 740	1 314	301	178	21.0	7.7
71312	Amusement arcades	12	D	D	D	c	D	D
713120	Amusement arcades	12	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	174	D	D	D	h	D	D
71391	Golf courses & country clubs	32	43 801	13 946	3 174	958	6.6	—
713910	Golf courses & country clubs	32	43 801	13 946	3 174	958	6.6	—
71393	Marinas	9	6 732	1 666	290	58	18.6	4.5
713930	Marinas	9	6 732	1 666	290	58	18.6	4.5
71394	Fitness & recreational sports centers	75	35 686	13 378	3 009	1 408	32.9	4.7
713940	Fitness & recreational sports centers	75	35 686	13 378	3 009	1 408	32.9	4.7
71395	Bowling centers	9	8 622	2 563	635	246	1.3	.2
713950	Bowling centers	9	8 622	2 563	635	246	1.3	.2
71399	All other amusement & recreation industries	49	D	D	D	e	D	D
713990	All other amusement & recreation industries	49	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	7	2 150	336	57	42	61.1	36.0
7139905	Coin-operated amusement devices (except slot machine operation)	6	4 644	1 395	317	60	26.6	5.6
BEAUMONT—PORT ARTHUR, TX MSA								
71	Arts, entertainment, & recreation	63	20 293	4 811	994	472	46.6	7.0
713	Amusement, gambling, & recreation industries	55	19 212	4 666	969	456	44.6	7.2
7139	Other amusement & recreation services	49	17 678	4 429	922	423	47.2	7.0
71393	Marinas	7	3 367	426	86	19	46.1	8.3
713930	Marinas	7	3 367	426	86	19	46.1	8.3
71394	Fitness & recreational sports centers	16	3 109	972	216	144	60.4	8.5
713940	Fitness & recreational sports centers	16	3 109	972	216	144	60.4	8.5
71395	Bowling centers	5	3 291	1 127	251	92	11.7	14.5
713950	Bowling centers	5	3 291	1 127	251	92	11.7	14.5
71399	All other amusement & recreation industries	15	3 701	510	107	55	89.8	6.1
713990	All other amusement & recreation industries	15	3 701	510	107	55	89.8	6.1
BROWNSVILLE—HARLINGEN—SAN BENITO, TX MSA								
71	Arts, entertainment, & recreation	50	18 866	5 023	1 121	416	34.1	23.3
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71391	Golf courses & country clubs	6	6 068	2 098	447	167	22.1	35.0
713910	Golf courses & country clubs	6	6 068	2 098	447	167	22.1	35.0
71399	All other amusement & recreation industries	16	5 609	1 060	229	70	40.0	11.0
713990	All other amusement & recreation industries	16	5 609	1 060	229	70	40.0	11.0
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 263	541	128	27	7.4	14.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRYAN—COLLEGE STATION, TX MSA								
71	Arts, entertainment, & recreation	30	14 902	4 800	1 053	523	7.9	21.4
711	Performing arts, spectator sports, & related industries	6	3 174	1 258	293	43	2.1	74.3
713	Amusement, gambling, & recreation industries	24	11 728	3 542	760	480	9.4	7.1
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	3 729	1 045	216	228	23.3	.7
713940	Fitness & recreational sports centers	10	3 729	1 045	216	228	23.3	.7
71399	All other amusement & recreation industries	8	2 965	515	133	56	8.0	22.0
713990	All other amusement & recreation industries	8	2 965	515	133	56	8.0	22.0
CORPUS CHRISTI, TX MSA								
71	Arts, entertainment, & recreation	73	36 828	9 215	1 895	700	26.5	3.9
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7111	Performing arts companies	4	1 320	571	166	36	20.0	—
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	58	23 491	6 333	1 161	507	33.7	5.2
7139	Other amusement & recreation services	54	D	D	D	e	D	D
71393	Marinas	6	3 961	641	131	45	23.8	—
713930	Marinas	6	3 961	641	131	45	23.8	—
71394	Fitness & recreational sports centers	19	2 963	744	165	89	85.7	14.3
713940	Fitness & recreational sports centers	19	2 963	744	165	89	85.7	14.3
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	4 111	726	133	25	14.4	—
DALLAS—FORT WORTH, TX CMSA								
71	Arts, entertainment, & recreation	1 078	1 450 186	467 401	99 393	20 820	10.4	4.7
711	Performing arts, spectator sports, & related industries	316	D	D	D	h	D	D
7111	Performing arts companies	70	D	D	D	f	D	D
71111	Theater companies & dinner theaters	23	D	D	D	e	D	D
711110	Theater companies & dinner theaters	23	D	D	D	e	D	D
7111102	Theater companies	20	D	D	D	c	D	D
7111103	Dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	42	D	D	D	c	D	D
711130	Musical groups & artists	42	D	D	D	c	D	D
7111309	Other music groups & artists	41	D	D	D	c	D	D
71119	Other performing arts companies	4	D	D	D	a	D	D
711190	Other performing arts companies	4	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	a	D	D
7112	Spectator sports	51	D	D	D	g	D	D
71121	Spectator sports	51	D	D	D	g	D	D
711211	Sports teams & clubs	9	D	D	D	g	D	D
7112112	Baseball clubs	2	D	D	D	f	D	D
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	c	D	D
7112122	Auto racetrack operation	6	D	D	D	c	D	D
7112123	Horse racetrack operation	2	D	D	D	a	D	D
711219	Other spectator sports	34	10 273	2 333	391	142	49.6	14.0
7112191	Professional athletes	11	3 148	609	98	24	80.6	6.6
7112192	Racing (except racetrack operation)	23	7 125	1 724	293	118	36.0	17.2
7113	Promoters of performing arts, sports, & similar events	38	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	40	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	40	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	40	D	D	D	b	D	D
7115	Independent artists, writers, & performers	117	46 013	13 561	2 802	376	28.9	8.9
71151	Independent artists, writers, & performers	117	46 013	13 561	2 802	376	28.9	8.9
711510	Independent artists, writers, & performers	117	46 013	13 561	2 802	376	28.9	8.9
712	Museums, historical sites, & similar institutions	13	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	c	D	D
71211	Museums	9	D	D	D	b	D	D
712110	Museums	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DALLAS-FORT WORTH, TX CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	749	D	D	D	j	D	D
7131	Amusement parks & arcades	56	133 420	32 823	6 835	3 812	3.6	2.4
71311	Amusement & theme parks	10	D	D	D	h	D	D
713110	Amusement & theme parks	10	D	D	D	h	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	8	D	D	D	h	D	D
71312	Amusement arcades	46	D	D	D	f	D	D
713120	Amusement arcades	46	D	D	D	f	D	D
7132	Gambling industries	32	D	D	D	e	D	D
71329	Other gambling industries	32	D	D	D	e	D	D
713290	Other gambling industries	32	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	31	D	D	D	e	D	D
7139	Other amusement & recreation services	661	536 059	157 646	35 168	11 801	16.0	8.2
71391	Golf courses & country clubs	110	243 217	71 552	15 280	3 842	5.9	5.7
713910	Golf courses & country clubs	110	243 217	71 552	15 280	3 842	5.9	5.7
71393	Marinas	31	16 810	4 642	922	212	34.2	2.1
713930	Marinas	31	16 810	4 642	922	212	34.2	2.1
71394	Fitness & recreational sports centers	293	154 759	50 161	11 866	5 025	19.8	12.5
713940	Fitness & recreational sports centers	293	154 759	50 161	11 866	5 025	19.8	12.5
7139405	Roller skating rinks	35	7 529	2 281	500	349	57.3	.3
71395	Bowling centers	35	35 572	12 036	2 995	984	16.2	3.4
713950	Bowling centers	35	35 572	12 036	2 995	984	16.2	3.4
71399	All other amusement & recreation industries	192	85 701	19 255	4 105	1 738	34.3	10.7
713990	All other amusement & recreation industries	192	85 701	19 255	4 105	1 738	34.3	10.7
7139902	Concession operators of amusement devices & rides	12	5 654	1 148	128	55	26.0	—
7139904	Miniature golf courses	12	6 732	1 839	438	120	9.2	13.2
7139905	Coin-operated amusement devices (except slot machine operation)	36	27 770	5 043	1 151	489	21.0	10.5
Dallas, TX PMSA								
71	Arts, entertainment, & recreation	751	983 615	316 123	76 066	12 392	11.6	5.3
711	Performing arts, spectator sports, & related industries	244	506 967	191 876	48 334	3 291	9.4	2.6
7111	Performing arts companies	57	46 300	10 045	1 897	483	15.6	2.7
71111	Theater companies & dinner theaters	18	D	D	D	e	D	D
711110	Theater companies & dinner theaters	18	D	D	D	e	D	D
7111102	Theater companies	15	D	D	D	c	D	D
7111103	Dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	35	28 347	6 007	973	188	12.3	2.1
711130	Musical groups & artists	35	28 347	6 007	973	188	12.3	2.1
7111309	Other music groups & artists	34	D	D	D	c	D	D
71119	Other performing arts companies	4	D	D	D	a	D	D
711190	Other performing arts companies	4	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	a	D	D
7112	Spectator sports	30	263 084	133 066	36 417	925	2.0	.4
71121	Spectator sports	30	263 084	133 066	36 417	925	2.0	.4
711211	Sports teams & clubs	6	239 283	127 118	35 373	676	—	—
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
7112122	Auto racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	21	D	D	D	c	D	D
7112191	Professional athletes	7	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	14	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	30	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	36	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	36	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	36	D	D	D	b	D	D
7115	Independent artists, writers, & performers	91	36 503	11 364	2 343	299	28.3	10.1
71151	Independent artists, writers, & performers	91	36 503	11 364	2 343	299	28.3	10.1
711510	Independent artists, writers, & performers	91	36 503	11 364	2 343	299	28.3	10.1
712	Museums, historical sites, & similar institutions	12	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	c	D	D
71211	Museums	9	D	D	D	b	D	D
712110	Museums	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	DALLAS—FORT WORTH, TX CMSA—Con.							
	Dallas, TX PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	495	D	D	D	i	D	D
7131	Amusement parks & arcades	31	18 662	4 425	1 050	559	17.6	5.8
71312	Amusement arcades	26	11 777	2 691	656	358	12.5	8.0
713120	Amusement arcades	26	11 777	2 691	656	358	12.5	8.0
7132	Gambling industries	19	59 173	4 781	1 179	309	1.4	2.6
71329	Other gambling industries	19	59 173	4 781	1 179	309	1.4	2.6
713290	Other gambling industries	19	59 173	4 781	1 179	309	1.4	2.6
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	c	D	D
7139	Other amusement & recreation services	445	D	D	D	i	D	D
71391	Golf courses & country clubs	73	181 816	52 548	11 148	2 683	5.8	7.4
713910	Golf courses & country clubs	73	181 816	52 548	11 148	2 683	5.8	7.4
71393	Marinas	24	13 992	4 138	866	190	26.7	2.5
713930	Marinas	24	13 992	4 138	866	190	26.7	2.5
71394	Fitness & recreational sports centers	196	114 181	36 093	8 413	3 578	20.1	11.0
713940	Fitness & recreational sports centers	196	114 181	36 093	8 413	3 578	20.1	11.0
7139405	Roller skating rinks	18	4 383	1 213	242	200	70.9	—
71395	Bowling centers	23	22 139	7 440	1 884	664	11.2	1.5
713950	Bowling centers	23	22 139	7 440	1 884	664	11.2	1.5
71399	All other amusement & recreation industries	129	D	D	D	g	D	D
713990	All other amusement & recreation industries	129	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	12	5 654	1 148	128	55	26.0	—
7139904	Miniature golf courses	9	5 539	1 552	352	85	11.2	8.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	26	16 037	2 144	471	142	34.2	17.7
	Fort Worth—Arlington, TX PMSA							
71	Arts, entertainment, & recreation	327	466 571	151 278	23 327	8 428	8.0	3.5
711	Performing arts, spectator sports, & related industries	72	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	21	D	D	D	g	D	D
71121	Spectator sports	21	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	f	D	D
711212	Racetracks	5	D	D	D	a	D	D
7112123	Horse racetrack operation	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	14 159	1 502	245	115	18.5	6.8
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	c	D	D
7115	Independent artists, writers, & performers	26	9 510	2 197	459	77	31.3	4.3
71151	Independent artists, writers, & performers	26	9 510	2 197	459	77	31.3	4.3
711510	Independent artists, writers, & performers	26	9 510	2 197	459	77	31.3	4.3
713	Amusement, gambling, & recreation industries	254	D	D	D	i	D	D
7131	Amusement parks & arcades	25	114 758	28 398	5 785	3 253	1.3	1.8
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
71312	Amusement arcades	20	D	D	D	e	D	D
713120	Amusement arcades	20	D	D	D	e	D	D
7139	Other amusement & recreation services	216	D	D	D	h	D	D
71391	Golf courses & country clubs	37	61 401	19 004	4 132	1 159	6.2	.6
713910	Golf courses & country clubs	37	61 401	19 004	4 132	1 159	6.2	.6
71394	Fitness & recreational sports centers	97	40 578	14 068	3 453	1 447	18.7	16.9
713940	Fitness & recreational sports centers	97	40 578	14 068	3 453	1 447	18.7	16.9
7139405	Roller skating rinks	17	3 146	1 068	258	149	38.4	.7
71395	Bowling centers	12	13 433	4 596	1 111	320	24.4	6.6
713950	Bowling centers	12	13 433	4 596	1 111	320	24.4	6.6
71399	All other amusement & recreation industries	63	D	D	D	f	D	D
713990	All other amusement & recreation industries	63	D	D	D	f	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	11 733	2 899	680	347	2.9	.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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							From administrative records ¹	Estimated ²
EL PASO, TX MSA								
71	Arts, entertainment, & recreation	73	93 981	23 423	4 908	1 710	11.8	2.4
711	Performing arts, spectator sports, & related industries	16	8 807	1 203	216	241	39.5	2.6
7112	Spectator sports	7	4 233	693	102	210	—	1.8
71121	Spectator sports	7	4 233	693	102	210	—	1.8
713	Amusement, gambling, & recreation industries	57	85 174	22 220	4 692	1 469	8.9	2.4
7131	Amusement parks & arcades	6	6 799	1 794	241	178	31.0	14.5
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	48	D	D	D	f	D	D
71391	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
713910	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
71394	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
713940	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
71395	Bowling centers	3	4 217	1 341	321	120	—	—
713950	Bowling centers	3	4 217	1 341	321	120	—	—
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	13 602	1 710	387	72	10.6	—
HOUSTON—GALVESTON—BRAZORIA, TX CMSA								
71	Arts, entertainment, & recreation	824	1 014 777	297 908	79 632	15 074	12.0	3.9
711	Performing arts, spectator sports, & related industries	192	D	D	D	g	D	D
7111	Performing arts companies	41	D	D	D	e	D	D
71111	Theater companies & dinner theaters	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	c	D	D
7111102	Theater companies	8	D	D	D	c	D	D
71113	Musical groups & artists	26	D	D	D	c	D	D
711130	Musical groups & artists	26	D	D	D	c	D	D
7111309	Other music groups & artists	25	D	D	D	c	D	D
71119	Other performing arts companies	7	D	D	D	b	D	D
711190	Other performing arts companies	7	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	b	D	D
7112	Spectator sports	33	D	D	D	g	D	D
71121	Spectator sports	33	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	11	D	D	D	g	D	D
711219	Other spectator sports	17	3 612	715	149	37	30.8	5.7
7113	Promoters of performing arts, sports, & similar events	20	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
7115	Independent artists, writers, & performers	68	D	D	D	c	D	D
71151	Independent artists, writers, & performers	68	D	D	D	c	D	D
711510	Independent artists, writers, & performers	68	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	628	D	D	D	j	D	D
7131	Amusement parks & arcades	48	D	D	D	h	D	D
71311	Amusement & theme parks	11	D	D	D	g	D	D
713110	Amusement & theme parks	11	D	D	D	g	D	D
7131101	Waterparks	4	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	g	D	D
71312	Amusement arcades	37	D	D	D	f	D	D
713120	Amusement arcades	37	D	D	D	f	D	D
7132	Gambling industries	14	D	D	D	c	D	D
71329	Other gambling industries	14	D	D	D	c	D	D
713290	Other gambling industries	14	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	14	D	D	D	c	D	D

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Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

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							From administrative records ¹	Estimated ²
HOUSTON—GALVESTON—BRAZORIA, TX CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	566	465 429	128 081	28 867	9 719	18.9	5.2
71391	Golf courses & country clubs	76	170 781	46 755	10 614	3 190	6.3	1.1
713910	Golf courses & country clubs	76	170 781	46 755	10 614	3 190	6.3	1.1
71393	Marinas	67	35 261	9 457	1 546	364	51.9	10.1
713930	Marinas	67	35 261	9 457	1 546	364	51.9	10.1
71394	Fitness & recreational sports centers	211	159 025	43 977	10 192	4 065	17.4	7.0
713940	Fitness & recreational sports centers	211	159 025	43 977	10 192	4 065	17.4	7.0
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	26	6 554	1 631	370	280	26.4	27.0
71395	Bowling centers	38	27 261	8 505	2 102	802	12.1	4.6
713950	Bowling centers	38	27 261	8 505	2 102	802	12.1	4.6
71399	All other amusement & recreation industries	174	73 101	19 387	4 413	1 298	38.1	8.5
713990	All other amusement & recreation industries	174	73 101	19 387	4 413	1 298	38.1	8.5
7139901	Dance studios & halls	8	2 566	614	177	66	27.9	6.0
7139902	Concession operators of amusement devices & rides	15	6 140	1 748	271	92	28.7	4.8
7139904	Miniature golf courses	7	2 202	700	136	87	1.9	2.2
7139905	Coin-operated amusement devices (except slot machine operation)	27	17 610	3 879	872	221	22.2	8.3
Brazoria, TX PMSA								
71	Arts, entertainment, & recreation	40	15 077	3 561	793	319	42.1	14.1
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 719	525	129	52	51.3	31.1
713940	Fitness & recreational sports centers	9	1 719	525	129	52	51.3	31.1
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
Galveston—Texas City, TX PMSA								
71	Arts, entertainment, & recreation	83	71 149	17 235	3 829	1 293	17.5	4.8
711	Performing arts, spectator sports, & related industries	15	D	D	D	f	D	D
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	68	D	D	D	f	D	D
7139	Other amusement & recreation services	61	D	D	D	f	D	D
71393	Marinas	27	18 654	5 380	777	163	37.2	12.8
713930	Marinas	27	18 654	5 380	777	163	37.2	12.8
71394	Fitness & recreational sports centers	12	3 817	1 311	305	188	36.4	12.5
713940	Fitness & recreational sports centers	12	3 817	1 311	305	188	36.4	12.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
Houston, TX PMSA								
71	Arts, entertainment, & recreation	701	928 551	277 112	75 010	13 462	11.1	3.6
711	Performing arts, spectator sports, & related industries	175	D	D	D	g	D	D
7111	Performing arts companies	38	124 951	7 651	1 530	259	3.0	.1
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	b	D	D
71113	Musical groups & artists	25	D	D	D	c	D	D
711130	Musical groups & artists	25	D	D	D	c	D	D
7111309	Other music groups & artists	24	D	D	D	c	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	29	121 579	70 951	27 449	827	4.8	1.0
71121	Spectator sports	29	121 579	70 951	27 449	827	4.8	1.0
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	10	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	96 209	44 556	11 082	140	2.7	3.1
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
7115	Independent artists, writers, & performers	59	21 471	8 803	2 327	223	26.7	20.5
71151	Independent artists, writers, & performers	59	21 471	8 803	2 327	223	26.7	20.5
711510	Independent artists, writers, & performers	59	21 471	8 803	2 327	223	26.7	20.5

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							From administrative records ¹	Estimated ²
HOUSTON—GALVESTON—BRAZORIA, TX CMSA—Con.								
Houston, TX PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	522	549 590	141 664	31 915	11 860	14.0	4.4
7131	Amusement parks & arcades	41	83 060	23 263	4 675	2 875	1.5	3.7
71311	Amusement & theme parks	7	67 727	19 623	3 869	2 270	—	—
713110	Amusement & theme parks	7	67 727	19 623	3 869	2 270	—	—
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	g	D	D
71312	Amusement arcades	34	15 333	3 640	806	605	8.0	20.2
713120	Amusement arcades	34	15 333	3 640	806	605	8.0	20.2
7132	Gambling industries	11	45 629	2 841	669	137	8.1	5.4
71329	Other gambling industries	11	45 629	2 841	669	137	8.1	5.4
713290	Other gambling industries	11	45 629	2 841	669	137	8.1	5.4
7132902	Lottery, bingo, bookie, & other betting operation	11	45 629	2 841	669	137	8.1	5.4
7139	Other amusement & recreation services	470	420 901	115 560	26 571	8 848	17.1	4.4
71391	Golf courses & country clubs	66	162 513	44 288	10 113	2 997	5.9	.2
713910	Golf courses & country clubs	66	162 513	44 288	10 113	2 997	5.9	.2
71393	Marinas	34	13 678	3 583	669	165	62.3	8.2
713930	Marinas	34	13 678	3 583	669	165	62.3	8.2
71394	Fitness & recreational sports centers	190	153 489	42 141	9 758	3 825	16.5	6.6
713940	Fitness & recreational sports centers	190	153 489	42 141	9 758	3 825	16.5	6.6
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	23	5 967	1 462	321	255	28.2	25.7
71395	Bowling centers	32	23 939	7 502	1 849	697	10.8	5.3
713950	Bowling centers	32	23 939	7 502	1 849	697	10.8	5.3
71399	All other amusement & recreation industries	148	67 282	18 046	4 182	1 164	38.3	8.8
713990	All other amusement & recreation industries	148	67 282	18 046	4 182	1 164	38.3	8.8
7139902	Concession operators of amusement devices & rides	12	D	D	D	b	D	D
7139904	Miniature golf courses	7	2 202	700	136	87	1.9	2.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	26	D	D	D	c	D	D
KILLEEN—TEMPLE, TX MSA								
71	Arts, entertainment, & recreation	56	19 499	4 710	1 213	537	38.4	9.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	45	15 048	3 664	872	413	35.8	7.3
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	19	2 099	777	197	150	57.4	21.2
713940	Fitness & recreational sports centers	19	2 099	777	197	150	57.4	21.2
71399	All other amusement & recreation industries	10	3 971	750	151	63	35.9	8.9
713990	All other amusement & recreation industries	10	3 971	750	151	63	35.9	8.9
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	2 960	480	109	25	14.0	11.9
LAREDO, TX MSA								
71	Arts, entertainment, & recreation	18	3 846	838	175	88	31.6	10.6
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
LONGVIEW—MARSHALL, TX MSA								
71	Arts, entertainment, & recreation	39	18 498	3 853	909	328	64.9	2.6
711	Performing arts, spectator sports, & related industries	7	2 439	352	81	20	99.8	—
713	Amusement, gambling, & recreation industries	32	16 059	3 501	828	308	59.6	3.0
7139	Other amusement & recreation services	29	15 029	3 138	737	261	63.7	3.2
71394	Fitness & recreational sports centers	11	2 598	946	230	92	62.3	7.6
713940	Fitness & recreational sports centers	11	2 598	946	230	92	62.3	7.6
71399	All other amusement & recreation industries	8	6 646	405	83	30	90.0	4.3
713990	All other amusement & recreation industries	8	6 646	405	83	30	90.0	4.3
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LUBBOCK, TX MSA								
71	Arts, entertainment, & recreation	62	31 323	6 928	1 440	587	35.0	6.7
711	Performing arts, spectator sports, & related industries	15	3 259	753	114	33	76.9	7.7
713	Amusement, gambling, & recreation industries	47	28 064	6 175	1 326	554	30.1	6.6
7131	Amusement parks & arcades	8	3 538	762	99	103	40.3	—
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	8	5 962	2 035	396	114	15.4	7.4
713910	Golf courses & country clubs	8	5 962	2 035	396	114	15.4	7.4
71394	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
713940	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
71395	Bowling centers	4	3 300	986	296	105	60.4	21.8
713950	Bowling centers	4	3 300	986	296	105	60.4	21.8
71399	All other amusement & recreation industries	9	4 143	732	141	62	15.4	16.3
713990	All other amusement & recreation industries	9	4 143	732	141	62	15.4	16.3
MCALLEN-EDINBURG-MISSION, TX MSA								
71	Arts, entertainment, & recreation	45	25 586	5 374	1 327	603	28.6	6.6
713	Amusement, gambling, & recreation industries	38	24 418	5 068	1 257	534	25.4	6.9
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	9	6 860	1 863	523	222	8.4	7.1
713910	Golf courses & country clubs	9	6 860	1 863	523	222	8.4	7.1
71394	Fitness & recreational sports centers	16	6 296	1 741	367	156	54.1	5.5
713940	Fitness & recreational sports centers	16	6 296	1 741	367	156	54.1	5.5
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
ODESSA-MIDLAND, TX MSA								
71	Arts, entertainment, & recreation	68	22 101	5 618	1 218	648	31.6	14.9
711	Performing arts, spectator sports, & related industries	8	3 773	1 030	292	174	11.1	12.0
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	60	18 328	4 588	926	474	35.9	15.5
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71391	Golf courses & country clubs	7	5 552	1 486	346	131	25.8	—
713910	Golf courses & country clubs	7	5 552	1 486	346	131	25.8	—
71394	Fitness & recreational sports centers	19	2 524	864	208	135	32.6	17.0
713940	Fitness & recreational sports centers	19	2 524	864	208	135	32.6	17.0
71399	All other amusement & recreation industries	16	4 924	1 038	142	95	70.8	1.2
713990	All other amusement & recreation industries	16	4 924	1 038	142	95	70.8	1.2
SAN ANGELO, TX MSA								
71	Arts, entertainment, & recreation	17	6 980	2 818	575	203	42.6	3.8
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN ANTONIO, TX MSA								
71	Arts, entertainment, & recreation	334	409 761	136 820	33 036	11 586	15.6	3.3
711	Performing arts, spectator sports, & related industries	85	149 060	49 857	13 496	1 332	8.8	2.3
7111	Performing arts companies	20	12 317	5 157	912	155	5.0	.1
71113	Musical groups & artists	16	11 763	5 061	878	132	2.0	—
711130	Musical groups & artists	16	11 763	5 061	878	132	2.0	—
7111309	Other music groups & artists	16	11 763	5 061	878	132	2.0	—
7112	Spectator sports	12	75 037	36 611	10 594	585	1.9	3.9
71121	Spectator sports	12	75 037	36 611	10 594	585	1.9	3.9
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	22	38 264	5 121	1 435	453	11.7	.2
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
71141	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
711410	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
7115	Independent artists, writers, & performers	21	17 295	1 480	282	96	15.6	2.1
71151	Independent artists, writers, & performers	21	17 295	1 480	282	96	15.6	2.1
711510	Independent artists, writers, & performers	21	17 295	1 480	282	96	15.6	2.1
712	Museums, historical sites, & similar institutions	7	10 158	2 699	467	116	46.3	—
7121	Museums, historical sites, & similar institutions	7	10 158	2 699	467	116	46.3	—
71211	Museums	5	D	D	D	b	D	D
712110	Museums	5	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	242	250 543	84 264	19 073	10 138	18.4	4.1
7131	Amusement parks & arcades	32	125 990	53 150	12 217	7 473	1.0	1.6
71311	Amusement & theme parks	5	114 745	49 369	11 424	7 043	—	—
713110	Amusement & theme parks	5	114 745	49 369	11 424	7 043	—	—
7131102	Amusement parks (except waterparks)	4	D	D	D	i	D	D
71312	Amusement arcades	27	11 245	3 781	793	430	11.0	17.6
713120	Amusement arcades	27	11 245	3 781	793	430	11.0	17.6
7132	Gambling industries	5	D	D	D	b	D	D
71329	Other gambling industries	5	D	D	D	b	D	D
713290	Other gambling industries	5	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	b	D	D
7139	Other amusement & recreation services	205	D	D	D	h	D	D
71391	Golf courses & country clubs	19	24 488	7 636	1 649	541	15.7	.2
713910	Golf courses & country clubs	19	24 488	7 636	1 649	541	15.7	.2
71394	Fitness & recreational sports centers	78	41 312	13 058	2 757	1 154	41.8	2.6
713940	Fitness & recreational sports centers	78	41 312	13 058	2 757	1 154	41.8	2.6
7139405	Roller skating rinks	9	2 425	785	182	116	59.7	.9
71395	Bowling centers	22	9 807	3 175	831	340	10.4	24.9
713950	Bowling centers	22	9 807	3 175	831	340	10.4	24.9
71399	All other amusement & recreation industries	80	D	D	D	f	D	D
713990	All other amusement & recreation industries	80	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	17	8 110	1 658	367	128	79.2	—
7139905	Coin-operated amusement devices (except slot machine operation)	12	11 679	1 525	351	89	56.7	23.3
SHERMAN—DENISON, TX MSA								
71	Arts, entertainment, & recreation	30	18 594	4 723	1 082	305	21.7	10.2
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71393	Marinas	9	13 773	3 445	779	155	6.8	6.9
713930	Marinas	9	13 773	3 445	779	155	6.8	6.9
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
TEXARKANA, TX—TEXARKANA, AR MSA								
71	Arts, entertainment, & recreation	20	5 871	1 790	339	157	40.4	.4
713	Amusement, gambling, & recreation industries	20	5 871	1 790	339	157	40.4	.4
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	2 447	577	114	42	31.9	—
713990	All other amusement & recreation industries	8	2 447	577	114	42	31.9	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TYLER, TX MSA								
71	Arts, entertainment, & recreation	39	37 513	7 409	1 658	478	13.7	.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	6	6 495	2 624	567	188	9.5	1.2
713910	Golf courses & country clubs	6	6 495	2 624	567	188	9.5	1.2
71399	All other amusement & recreation industries	9	1 773	302	57	29	60.3	—
713990	All other amusement & recreation industries	9	1 773	302	57	29	60.3	—
VICTORIA, TX MSA								
71	Arts, entertainment, & recreation	19	15 316	2 801	617	211	11.8	1.2
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
WACO, TX MSA								
71	Arts, entertainment, & recreation	48	27 633	9 543	1 546	539	28.6	3.1
711	Performing arts, spectator sports, & related industries	8	9 287	5 415	611	83	2.8	1.2
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	18 346	4 128	935	456	41.7	4.0
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	5 417	1 082	260	137	26.5	8.1
713940	Fitness & recreational sports centers	13	5 417	1 082	260	137	26.5	8.1
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	a	D	D
WICHITA FALLS, TX MSA								
71	Arts, entertainment, & recreation	29	15 428	3 837	826	343	18.3	28.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 914	684	134	92	28.7	—
713940	Fitness & recreational sports centers	9	1 914	684	134	92	28.7	—
71399	All other amusement & recreation industries	6	2 756	541	152	55	9.1	—
713990	All other amusement & recreation industries	6	2 756	541	152	55	9.1	—
AREA OUTSIDE TEXAS METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	492	172 986	54 569	10 179	3 559	33.1	10.2
711	Performing arts, spectator sports, & related industries	78	D	D	D	e	D	D
7111	Performing arts companies	19	D	D	D	c	D	D
71113	Musical groups & artists	15	D	D	D	b	D	D
711130	Musical groups & artists	15	D	D	D	b	D	D
7111309	Other music groups & artists	15	D	D	D	b	D	D
7112	Spectator sports	19	D	D	D	b	D	D
71121	Spectator sports	19	D	D	D	b	D	D
711219	Other spectator sports	17	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	22 245	12 059	1 213	73	6.9	1.2
71151	Independent artists, writers, & performers	25	22 245	12 059	1 213	73	6.9	1.2
711510	Independent artists, writers, & performers	25	22 245	12 059	1 213	73	6.9	1.2
712	Museums, historical sites, & similar institutions	13	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE TEXAS METROPOLITAN AREAS—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	401	D	D	D	h	D	D
7139	Other amusement & recreation services	385	D	D	D	h	D	D
71391	Golf courses & country clubs	89	48 459	19 161	3 952	1 299	31.4	6.2
713910	Golf courses & country clubs	89	48 459	19 161	3 952	1 299	31.4	6.2
71393	Marinas	43	D	D	D	c	D	D
713930	Marinas	43	D	D	D	c	D	D
71394	Fitness & recreational sports centers	114	15 109	4 174	926	609	53.1	18.5
713940	Fitness & recreational sports centers	114	15 109	4 174	926	609	53.1	18.5
7139405	Roller skating rinks	19	2 088	347	84	74	72.3	.5
71395	Bowling centers	46	8 666	2 610	636	303	74.1	3.3
713950	Bowling centers	46	8 666	2 610	636	303	74.1	3.3
71399	All other amusement & recreation industries	93	D	D	D	f	D	D
713990	All other amusement & recreation industries	93	D	D	D	f	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	32	21 771	3 636	821	232	20.7	3.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ABILENE, TX MSA									
71	Arts, entertainment, & recreation	13	11 049	11 451	3 114	460	295	16.9	.2
711	Performing arts, spectator sports, & related industries	3	3 584	3 724	502	108	105	—	—
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
AMARILLO, TX MSA									
71	Arts, entertainment, & recreation	19	16 029	15 772	6 075	1 269	461	9.7	8.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	11 074	10 984	4 311	957	295	6.9	10.9
7139	Other amusement & recreation services	11	11 074	10 984	4 311	957	295	6.9	10.9
71391	Golf courses & country clubs	4	7 840	7 852	3 258	704	166	6.2	.1
713910	Golf courses & country clubs	4	7 840	7 852	3 258	704	166	6.2	.1
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AUSTIN—SAN MARCOS, TX MSA									
71	Arts, entertainment, & recreation	66	45 930	42 429	13 184	3 042	1 010	15.5	2.3
711	Performing arts, spectator sports, & related industries	27	15 776	14 747	4 531	1 111	348	8.8	4.7
7111	Performing arts companies	22	12 135	11 540	3 903	947	316	5.5	1.5
71111	Theater companies & dinner theaters	10	6 715	6 372	1 464	313	108	2.9	2.3
711110	Theater companies & dinner theaters	10	6 715	6 372	1 464	313	108	2.9	2.3
7111101	Opera companies	2	D	D	D	D	b	D	D
71113	Musical groups & artists	10	D	D	D	D	c	D	D
711130	Musical groups & artists	10	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	13	10 479	9 823	1 992	466	121	15.1	1.4
7121	Museums, historical sites, & similar institutions	13	10 479	9 823	1 992	466	121	15.1	1.4
71211	Museums	10	9 464	9 070	1 788	423	103	14.4	—
712110	Museums	10	9 464	9 070	1 788	423	103	14.4	—
713	Amusement, gambling, & recreation industries	26	19 675	17 859	6 661	1 465	541	21.0	.7
7139	Other amusement & recreation services	26	19 675	17 859	6 661	1 465	541	21.0	.7
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	10 683	8 879	3 632	749	379	20.6	—
713940	Fitness & recreational sports centers	14	10 683	8 879	3 632	749	379	20.6	—
71399	All other amusement & recreation industries	10	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	D	b	D	D
BEAUMONT—PORT ARTHUR, TX MSA									
71	Arts, entertainment, & recreation	21	17 306	14 861	4 920	1 150	419	29.4	2.9
712	Museums, historical sites, & similar institutions	8	10 232	7 992	2 000	487	102	21.3	—
7121	Museums, historical sites, & similar institutions	8	10 232	7 992	2 000	487	102	21.3	—
71211	Museums	6	D	D	D	D	c	D	D
712110	Museums	6	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 019	1 913	814	169	104	56.0	1.1
713940	Fitness & recreational sports centers	6	2 019	1 913	814	169	104	56.0	1.1
BROWNSVILLE—HARLINGEN—SAN BENITO, TX MSA									
71	Arts, entertainment, & recreation	9	6 894	7 382	2 831	754	228	6.0	1.3
712	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	D	b	D	D
BRYAN—COLLEGE STATION, TX MSA									
71	Arts, entertainment, & recreation	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	D	c	D	D
CORPUS CHRISTI, TX MSA									
71	Arts, entertainment, & recreation	29	25 480	23 669	8 721	2 041	675	13.1	2.0
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	e	D	D
71211	Museums	5	D	D	D	D	c	D	D
712110	Museums	5	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	13 468	12 687	4 829	1 144	376	11.8	1.4
7139	Other amusement & recreation services	14	13 468	12 687	4 829	1 144	376	11.8	1.4
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DALLAS-FORT WORTH, TX CMSA									
71	Arts, entertainment, & recreation	208	319 538	302 450	114 260	30 095	6 433	11.1	2.3
711	Performing arts, spectator sports, & related industries	67	110 172	101 941	35 631	10 690	2 109	3.9	.8
7111	Performing arts companies	56	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	28	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters	28	D	D	D	D	f	D	D
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	26	D	D	D	D	f	D	D
71112	Dance companies	3	4 854	4 702	1 566	400	90	—	—
711120	Dance companies	3	4 854	4 702	1 566	400	90	—	—
71113	Musical groups & artists	24	29 534	29 545	15 308	4 105	436	2.1	2.2
711130	Musical groups & artists	24	29 534	29 545	15 308	4 105	436	2.1	2.2
7111301	Symphony orchestras & chamber music organizations	14	D	D	D	D	e	D	D
7111309	Other music groups & artists	10	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	11	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	43	88 747	86 408	30 766	9 082	1 574	17.3	3.8
7121	Museums, historical sites, & similar institutions	43	88 747	86 408	30 766	9 082	1 574	17.3	3.8
71211	Museums	35	61 560	59 798	21 535	6 979	1 075	12.3	5.5
712110	Museums	35	61 560	59 798	21 535	6 979	1 075	12.3	5.5
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	98	120 619	114 101	47 863	10 323	2 750	13.1	2.6
7139	Other amusement & recreation services	98	120 619	114 101	47 863	10 323	2 750	13.1	2.6
71391	Golf courses & country clubs	31	85 337	80 769	36 404	7 605	1 707	6.0	.5
713910	Golf courses & country clubs	31	85 337	80 769	36 404	7 605	1 707	6.0	.5
71394	Fitness & recreational sports centers	41	24 395	23 579	8 883	2 195	846	17.4	4.8
713940	Fitness & recreational sports centers	41	24 395	23 579	8 883	2 195	846	17.4	4.8
71399	All other amusement & recreation industries	26	10 887	9 753	2 576	523	197	59.9	14.1
713990	All other amusement & recreation industries	26	10 887	9 753	2 576	523	197	59.9	14.1
Dallas, TX PMSA									
71	Arts, entertainment, & recreation	140	211 717	198 041	74 850	19 792	3 632	13.3	1.4
711	Performing arts, spectator sports, & related industries	48	83 145	77 537	25 740	7 152	1 117	4.6	.5
7111	Performing arts companies	40	57 768	54 881	20 443	6 111	1 050	1.2	.4
71111	Theater companies & dinner theaters	19	32 844	30 104	8 611	3 044	793	.5	.1
711110	Theater companies & dinner theaters	19	32 844	30 104	8 611	3 044	793	.5	.1
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	18	D	D	D	D	f	D	D
71113	Musical groups & artists	18	D	D	D	D	c	D	D
711130	Musical groups & artists	18	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	13	D	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	8	25 377	22 656	5 297	1 041	67	12.3	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	24	36 545	36 285	14 370	5 215	697	35.7	2.4
7121	Museums, historical sites, & similar institutions	24	36 545	36 285	14 370	5 215	697	35.7	2.4
71211	Museums	17	D	D	D	D	f	D	D
712110	Museums	17	D	D	D	D	f	D	D
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	68	92 027	84 219	34 740	7 425	1 818	12.3	1.9
7139	Other amusement & recreation services	68	92 027	84 219	34 740	7 425	1 818	12.3	1.9
71391	Golf courses & country clubs	24	70 877	65 461	29 849	6 023	1 398	3.8	.5
713910	Golf courses & country clubs	24	70 877	65 461	29 849	6 023	1 398	3.8	.5
71394	Fitness & recreational sports centers	26	13 482	12 179	3 447	1 070	306	30.2	2.6
713940	Fitness & recreational sports centers	26	13 482	12 179	3 447	1 070	306	30.2	2.6
71399	All other amusement & recreation industries	18	7 668	6 579	1 444	332	114	59.1	13.5
713990	All other amusement & recreation industries	18	7 668	6 579	1 444	332	114	59.1	13.5

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DALLAS—FORT WORTH, TX CMSA—Con.									
Fort Worth—Arlington, TX PMSA									
71	Arts, entertainment, & recreation	68	107 821	104 409	39 410	10 303	2 801	6.7	4.0
711	Performing arts, spectator sports, & related industries	19	27 027	24 404	9 891	3 538	992	1.7	1.6
7111	Performing arts companies	16	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	8	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	19	52 202	50 123	16 396	3 867	877	4.3	4.8
7121	Museums, historical sites, & similar institutions	19	52 202	50 123	16 396	3 867	877	4.3	4.8
71211	Museums	18	D	D	D	D	f	D	D
712110	Museums	18	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	30	28 592	29 882	13 123	2 898	932	15.9	4.8
7139	Other amusement & recreation services	30	28 592	29 882	13 123	2 898	932	15.9	4.8
71391	Golf courses & country clubs	7	14 460	15 308	6 555	1 582	309	16.6	.3
713910	Golf courses & country clubs	7	14 460	15 308	6 555	1 582	309	16.6	.3
71394	Fitness & recreational sports centers	15	10 913	11 400	5 436	1 125	540	1.5	7.5
713940	Fitness & recreational sports centers	15	10 913	11 400	5 436	1 125	540	1.5	7.5
71399	All other amusement & recreation industries	8	3 219	3 174	1 132	191	83	61.9	15.7
713990	All other amusement & recreation industries	8	3 219	3 174	1 132	191	83	61.9	15.7
EL PASO, TX MSA									
71	Arts, entertainment, & recreation	26	8 968	8 946	3 379	723	420	23.4	43.2
711	Performing arts, spectator sports, & related industries	9	3 740	4 022	1 304	327	163	18.7	2.0
7111	Performing arts companies	8	D	D	D	D	c	D	D
71113	Musical groups & artists	3	1 715	1 766	615	196	95	D	—
711130	Musical groups & artists	3	1 715	1 766	615	196	95	D	—
713	Amusement, gambling, & recreation industries	12	4 548	4 383	1 937	367	247	17.1	82.2
7139	Other amusement & recreation services	12	4 548	4 383	1 937	367	247	17.1	82.2
71394	Fitness & recreational sports centers	9	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	D	c	D	D
HOUSTON—GALVESTON—BRAZORIA, TX CMSA									
71	Arts, entertainment, & recreation	173	350 476	337 576	101 036	24 559	5 102	6.8	2.6
711	Performing arts, spectator sports, & related industries	34	128 216	123 323	30 434	8 194	840	3.7	2.2
7111	Performing arts companies	23	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	13	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	13	D	D	D	D	e	D	D
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	11	D	D	D	D	e	D	D
71113	Musical groups & artists	8	D	D	D	D	c	D	D
711130	Musical groups & artists	8	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	11	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	56	D	D	D	D	g	D	D
7121	Museums, historical sites, & similar institutions	56	D	D	D	D	g	D	D
71211	Museums	40	D	D	D	D	g	D	D
712110	Museums	40	D	D	D	D	g	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	HOUSTON—GALVESTON—BRAZORIA, TX CMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	83	D	D	D	D	g	D	D
7139	Other amusement & recreation services	83	D	D	D	D	g	D	D
71391	Golf courses & country clubs	24	77 284	73 652	30 551	7 124	1 633	4.1	—
713910	Golf courses & country clubs	24	77 284	73 652	30 551	7 124	1 633	4.1	—
71394	Fitness & recreational sports centers	36	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	36	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	23	5 618	4 783	1 625	305	104	44.9	25.2
713990	All other amusement & recreation industries	23	5 618	4 783	1 625	305	104	44.9	25.2
	Brazoria, TX PMSA								
71	Arts, entertainment, & recreation	7	5 772	5 328	1 976	436	151	16.3	—
713	Amusement, gambling, & recreation industries	5	D	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
	Galveston—Texas City, TX PMSA								
71	Arts, entertainment, & recreation	30	53 426	56 610	9 178	2 060	556	11.3	.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	19	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	19	D	D	D	D	e	D	D
71211	Museums	11	D	D	D	D	c	D	D
712110	Museums	11	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	D	b	D	D
	Houston, TX PMSA								
71	Arts, entertainment, & recreation	136	291 278	275 638	89 882	22 063	4 395	5.7	3.0
711	Performing arts, spectator sports, & related industries	29	123 147	118 631	29 033	7 950	795	2.0	2.3
7111	Performing arts companies	22	62 570	64 539	24 012	5 930	661	1.3	2.9
71111	Theater companies & dinner theaters	12	42 336	44 676	14 069	3 564	435	1.5	2.2
711110	Theater companies & dinner theaters	12	42 336	44 676	14 069	3 564	435	1.5	2.2
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	10	D	D	D	D	e	D	D
71113	Musical groups & artists	8	D	D	D	D	c	D	D
711130	Musical groups & artists	8	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	60 577	54 092	5 021	2 020	134	2.7	1.7
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	36	72 754	67 202	23 259	5 496	1 373	11.0	3.0
7121	Museums, historical sites, & similar institutions	36	72 754	67 202	23 259	5 496	1 373	11.0	3.0
71211	Museums	28	70 946	65 933	22 731	5 371	1 339	9.9	1.9
712110	Museums	28	70 946	65 933	22 731	5 371	1 339	9.9	1.9
713	Amusement, gambling, & recreation industries	71	95 377	89 805	37 590	8 617	2 227	6.5	3.8
7139	Other amusement & recreation services	71	95 377	89 805	37 590	8 617	2 227	6.5	3.8
71391	Golf courses & country clubs	20	73 746	70 184	29 220	6 836	1 561	2.8	—
713910	Golf courses & country clubs	20	73 746	70 184	29 220	6 836	1 561	2.8	—
71394	Fitness & recreational sports centers	32	16 390	15 098	6 813	1 487	568	11.4	13.8
713940	Fitness & recreational sports centers	32	16 390	15 098	6 813	1 487	568	11.4	13.8
71399	All other amusement & recreation industries	19	5 241	4 523	1 557	294	98	43.6	26.4
713990	All other amusement & recreation industries	19	5 241	4 523	1 557	294	98	43.6	26.4

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KILLEEN—TEMPLE, TX MSA									
71	Arts, entertainment, & recreation	10	5 152	3 992	1 236	311	165	20.1	24.7
711	Performing arts, spectator sports, & related industries	3	3 137	2 410	679	180	115	D	13.1
713	Amusement, gambling, & recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	D	b	D	D
LAREDO, TX MSA									
71	Arts, entertainment, & recreation	8	6 650	6 889	2 196	509	176	2.8	16.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
LONGVIEW—MARSHALL, TX MSA									
71	Arts, entertainment, & recreation	14	5 129	4 492	1 901	257	185	43.8	1.5
713	Amusement, gambling, & recreation industries	9	4 727	4 120	1 745	220	165	40.3	.4
7139	Other amusement & recreation services	9	4 727	4 120	1 745	220	165	40.3	.4
LUBBOCK, TX MSA									
71	Arts, entertainment, & recreation	12	7 517	5 875	2 159	443	137	32.6	2.3
711	Performing arts, spectator sports, & related industries	5	2 450	2 310	605	119	22	—	4.8
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
MCALLEN—EDINBURG—MISSION, TX MSA									
71	Arts, entertainment, & recreation	14	6 972	6 821	2 506	678	200	18.0	3.2
712	Museums, historical sites, & similar institutions	5	1 740	1 720	771	205	46	59.9	.7
7121	Museums, historical sites, & similar institutions	5	1 740	1 720	771	205	46	59.9	.7
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
ODESSA—MIDLAND, TX MSA									
71	Arts, entertainment, & recreation	24	31 879	30 478	9 459	2 113	656	10.0	.9
711	Performing arts, spectator sports, & related industries	8	2 754	2 251	959	296	117	33.8	—
712	Museums, historical sites, & similar institutions	5	9 632	8 262	1 490	343	95	23.3	2.0
7121	Museums, historical sites, & similar institutions	5	9 632	8 262	1 490	343	95	23.3	2.0
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	19 493	19 965	7 010	1 474	444	—	.4
7139	Other amusement & recreation services	11	19 493	19 965	7 010	1 474	444	—	.4
71391	Golf courses & country clubs	4	16 211	16 680	5 331	1 136	312	—	—
713910	Golf courses & country clubs	4	16 211	16 680	5 331	1 136	312	—	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
SAN ANGELO, TX MSA									
71	Arts, entertainment, & recreation	9	7 419	7 015	2 064	487	394	38.5	14.5
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	3 191	3 158	1 597	350	156	4.5	6.5
7139	Other amusement & recreation services	5	3 191	3 158	1 597	350	156	4.5	6.5
71394	Fitness & recreational sports centers	5	3 191	3 158	1 597	350	156	4.5	6.5
713940	Fitness & recreational sports centers	5	3 191	3 158	1 597	350	156	4.5	6.5

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SAN ANTONIO, TX MSA									
71	Arts, entertainment, & recreation	61	54 976	53 196	22 416	4 406	1 183	11.3	1.5
711	Performing arts, spectator sports, & related industries	22	13 743	13 638	5 562	616	254	9.0	3.0
7111	Performing arts companies	17	11 108	11 488	5 090	545	233	2.2	—
71111	Theater companies & dinner theaters	7	2 118	2 251	698	168	44	4.8	—
711110	Theater companies & dinner theaters	7	2 118	2 251	698	168	44	4.8	—
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	17	22 644	21 604	9 767	2 361	538	10.7	1.4
7121	Museums, historical sites, & similar institutions	17	22 644	21 604	9 767	2 361	538	10.7	1.4
71211	Museums	13	10 793	9 883	4 489	1 036	259	13.9	2.9
712110	Museums	13	10 793	9 883	4 489	1 036	259	13.9	2.9
71212	Historical sites	3	D	D	D	D	b	D	D
712120	Historical sites	3	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	18 589	17 954	7 087	1 429	391	13.8	.6
7139	Other amusement & recreation services	22	18 589	17 954	7 087	1 429	391	13.8	.6
71391	Golf courses & country clubs	2	D	D	D	D	e	D	D
713910	Golf courses & country clubs	2	D	D	D	D	e	D	D
71399	All other amusement & recreation industries	10	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	D	b	D	D
SHERMAN—DENISON, TX MSA									
71	Arts, entertainment, & recreation	2	D	D	D	D	a	D	D
TEXARKANA, TX—TEXARKANA, AR MSA									
71	Arts, entertainment, & recreation	6	6 046	5 049	2 982	412	128	—	1.6
711	Performing arts, spectator sports, & related industries	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	D	c	D	D
TYLER, TX MSA									
71	Arts, entertainment, & recreation	11	8 438	8 549	2 939	632	228	9.9	4.5
713	Amusement, gambling, & recreation industries	6	6 580	6 957	2 443	530	198	5.1	5.8
7139	Other amusement & recreation services	6	6 580	6 957	2 443	530	198	5.1	5.8
71391	Golf courses & country clubs	3	5 863	6 229	2 251	482	176	—	—
713910	Golf courses & country clubs	3	5 863	6 229	2 251	482	176	—	—
VICTORIA, TX MSA									
71	Arts, entertainment, & recreation	11	3 163	3 004	941	263	85	57.9	.4
711	Performing arts, spectator sports, & related industries	4	1 338	1 158	166	32	32	44.5	—
WACO, TX MSA									
71	Arts, entertainment, & recreation	14	11 036	10 403	3 182	744	228	10.1	15.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	2 628	2 173	748	146	62	30.5	56.3
7121	Museums, historical sites, & similar institutions	6	2 628	2 173	748	146	62	30.5	56.3
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
WICHITA FALLS, TX MSA									
71	Arts, entertainment, & recreation	13	5 062	5 048	1 940	435	181	25.5	8.8
713	Amusement, gambling, & recreation industries	8	3 708	3 801	1 544	319	156	11.9	6.1
7139	Other amusement & recreation services	8	3 708	3 801	1 544	319	156	11.9	6.1

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE TEXAS METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	224	57 622	51 419	18 127	3 822	1 459	61.2	11.2
711	Performing arts, spectator sports, & related industries	25	6 023	5 399	1 432	218	97	39.8	24.9
7111	Performing arts companies	13	2 213	2 281	863	107	50	4.3	4.3
71111	Theater companies & dinner theaters	9	1 705	1 757	725	85	31	5.6	—
711110	Theater companies & dinner theaters	9	1 705	1 757	725	85	31	5.6	—
7113	Promoters of performing arts, sports, & similar events ...	12	3 810	3 118	569	111	47	60.4	36.9
712	Museums, historical sites, & similar institutions	72	10 241	8 163	2 446	529	214	77.9	11.3
7121	Museums, historical sites, & similar institutions	72	10 241	8 163	2 446	529	214	77.9	11.3
71211	Museums	59	D	D	D	D	c	D	D
712110	Museums	59	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	127	41 358	37 857	14 249	3 075	1 148	60.2	9.1
7139	Other amusement & recreation services	127	41 358	37 857	14 249	3 075	1 148	60.2	9.1
71391	Golf courses & country clubs	77	31 587	29 531	11 052	2 423	822	55.4	7.1
713910	Golf courses & country clubs	77	31 587	29 531	11 052	2 423	822	55.4	7.1
71394	Fitness & recreational sports centers	39	7 815	6 893	2 711	535	261	74.6	14.4
713940	Fitness & recreational sports centers	39	7 815	6 893	2 711	535	261	74.6	14.4
71399	All other amusement & recreation industries	11	1 956	1 433	486	117	65	79.7	20.3
713990	All other amusement & recreation industries	11	1 956	1 433	486	117	65	79.7	20.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDERSON COUNTY, TX								
71	Arts, entertainment, & recreation	7	1 562	553	125	57	95.1	4.9
713	Amusement, gambling, & recreation industries	7	1 562	553	125	57	95.1	4.9
7139	Other amusement & recreation services	7	1 562	553	125	57	95.1	4.9
ANGELINA COUNTY, TX								
71	Arts, entertainment, & recreation	14	7 207	1 908	414	165	18.0	5.5
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
ARANSAS COUNTY, TX								
71	Arts, entertainment, & recreation	9	2 238	498	113	42	42.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ARCHER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ATASCOSA COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 508	707	173	46	78.8	—
AUSTIN COUNTY, TX								
71	Arts, entertainment, & recreation	5	2 605	1 714	85	36	41.4	5.4
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
BAILEY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BANDERA COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 612	729	172	42	23.5	9.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
BASTROP COUNTY, TX								
71	Arts, entertainment, & recreation	12	4 051	1 122	288	75	31.9	-
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BEE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
BELL COUNTY, TX								
71	Arts, entertainment, & recreation	50	18 597	4 557	1 173	503	36.9	8.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	D	D	D	c	D	D
713940	Fitness & recreational sports centers	15	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
BEXAR COUNTY, TX								
71	Arts, entertainment, & recreation	273	393 159	132 169	32 194	11 210	14.1	3.1
711	Performing arts, spectator sports, & related industries	77	145 576	48 745	13 293	1 261	8.7	2.2
7111	Performing arts companies	19	D	D	D	c	D	D
71113	Musical groups & artists	15	D	D	D	c	D	D
711130	Musical groups & artists	15	D	D	D	c	D	D
7111309	Other music groups & artists	15	D	D	D	c	D	D
7112	Spectator sports	9	D	D	D	f	D	D
71121	Spectator sports	9	D	D	D	f	D	D
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	20	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
71141	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
711410	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
7115	Independent artists, writers, & performers	19	D	D	D	b	D	D
71151	Independent artists, writers, & performers	19	D	D	D	b	D	D
711510	Independent artists, writers, & performers	19	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	10 158	2 699	467	116	46.3	-
7121	Museums, historical sites, & similar institutions	7	10 158	2 699	467	116	46.3	-
71211	Museums	5	D	D	D	b	D	D
712110	Museums	5	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	189	237 425	80 725	18 434	9 833	16.0	3.8
7131	Amusement parks & arcades	28	124 601	52 798	12 193	7 465	.8	.7
71311	Amusement & theme parks	5	114 745	49 369	11 424	7 043	-	-
713110	Amusement & theme parks	5	114 745	49 369	11 424	7 043	-	-
7131102	Amusement parks (except waterparks)	4	D	D	D	i	D	D
71312	Amusement arcades	23	9 856	3 429	769	422	10.7	9.1
713120	Amusement arcades	23	9 856	3 429	769	422	10.7	9.1
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	157	D	D	D	g	D	D
71391	Golf courses & country clubs	9	20 713	6 461	1 439	450	1.7	.2
713910	Golf courses & country clubs	9	20 713	6 461	1 439	450	1.7	.2
71394	Fitness & recreational sports centers	67	38 461	11 947	2 505	1 061	42.8	2.4
713940	Fitness & recreational sports centers	67	38 461	11 947	2 505	1 061	42.8	2.4
7139405	Roller skating rinks	9	2 425	785	182	116	59.7	.9
71395	Bowling centers	11	8 170	2 694	721	273	10.7	29.8
713950	Bowling centers	11	8 170	2 694	721	273	10.7	29.8
71399	All other amusement & recreation industries	68	D	D	D	f	D	D
713990	All other amusement & recreation industries	68	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	12	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	11 679	1 525	351	89	56.7	23.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOWIE COUNTY, TX								
71	Arts, entertainment, & recreation	14	4 494	1 401	255	132	51.9	.6
713	Amusement, gambling, & recreation industries	14	4 494	1 401	255	132	51.9	.6
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
BRAZORIA COUNTY, TX								
71	Arts, entertainment, & recreation	40	15 077	3 561	793	319	42.1	14.1
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 719	525	129	52	51.3	31.1
713940	Fitness & recreational sports centers	9	1 719	525	129	52	51.3	31.1
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
BRAZOS COUNTY, TX								
71	Arts, entertainment, & recreation	30	14 902	4 800	1 053	523	7.9	21.4
711	Performing arts, spectator sports, & related industries	6	3 174	1 258	293	43	2.1	74.3
713	Amusement, gambling, & recreation industries	24	11 728	3 542	760	480	9.4	7.1
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	3 729	1 045	216	228	23.3	.7
713940	Fitness & recreational sports centers	10	3 729	1 045	216	228	23.3	.7
71399	All other amusement & recreation industries	8	2 965	515	133	56	8.0	22.0
713990	All other amusement & recreation industries	8	2 965	515	133	56	8.0	22.0
BREWSTER COUNTY, TX								
71	Arts, entertainment, & recreation	3	1 602	440	133	35	—	—
BRISCOE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROOKS COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BROWN COUNTY, TX								
71	Arts, entertainment, & recreation	13	1 852	620	137	79	66.6	10.2
713	Amusement, gambling, & recreation industries	13	1 852	620	137	79	66.6	10.2
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BURLESON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BURNET COUNTY, TX								
71	Arts, entertainment, & recreation	9	5 268	951	190	58	15.9	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D
CALDWELL COUNTY, TX								
71	Arts, entertainment, & recreation	5	702	104	28	10	97.2	2.8
CALHOUN COUNTY, TX								
71	Arts, entertainment, & recreation	4	809	193	31	12	3.0	77.3
CALLAHAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMERON COUNTY, TX								
71	Arts, entertainment, & recreation	50	18 866	5 023	1 121	416	34.1	23.3
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71391	Golf courses & country clubs	6	6 068	2 098	447	167	22.1	35.0
713910	Golf courses & country clubs	6	6 068	2 098	447	167	22.1	35.0
71399	All other amusement & recreation industries	16	5 609	1 060	229	70	40.0	11.0
713990	All other amusement & recreation industries	16	5 609	1 060	229	70	40.0	11.0
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 263	541	128	27	7.4	14.7
CAMP COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CASS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CASTRO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHAMBERS COUNTY, TX								
71	Arts, entertainment, & recreation	5	4 637	852	280	56	23.9	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
CHEROKEE COUNTY, TX								
71	Arts, entertainment, & recreation	9	1 294	392	71	35	91.8	2.3
CLAY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COCHRAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COKE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLEMAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLLIN COUNTY, TX								
71	Arts, entertainment, & recreation	90	80 707	21 944	4 476	1 671	19.4	4.1
711	Performing arts, spectator sports, & related industries	18	10 110	1 316	270	106	81.0	1.0
7111	Performing arts companies	3	4 124	380	94	25	D	—
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	72	70 597	20 628	4 206	1 565	10.6	4.5
7139	Other amusement & recreation services	66	D	D	D	g	D	D
71391	Golf courses & country clubs	12	40 467	11 360	2 291	813	2.1	—
713910	Golf courses & country clubs	12	40 467	11 360	2 291	813	2.1	—
71394	Fitness & recreational sports centers	35	17 566	6 351	1 318	434	21.1	16.2
713940	Fitness & recreational sports centers	35	17 566	6 351	1 318	434	21.1	16.2
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	14	4 830	885	168	109	53.5	1.4
713990	All other amusement & recreation industries	14	4 830	885	168	109	53.5	1.4
7139904	Miniature golf courses	1	D	D	D	b	D	D
COLLINGSWORTH COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLORADO COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 738	916	191	65	19.0	14.1
713	Amusement, gambling, & recreation industries	6	1 738	916	191	65	19.0	14.1
7139	Other amusement & recreation services	6	1 738	916	191	65	19.0	14.1
COMAL COUNTY, TX								
71	Arts, entertainment, & recreation	39	10 063	2 691	492	215	55.0	14.3
713	Amusement, gambling, & recreation industries	34	D	D	D	c	D	D
7139	Other amusement & recreation services	31	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
COMANCHE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
COOKE COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 500	370	89	26	52.6	7.4
CORYELL COUNTY, TX								
71	Arts, entertainment, & recreation	6	902	153	40	34	68.1	31.9
COTTLE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CROCKETT COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DALLAM COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DALLAS COUNTY, TX								
71	Arts, entertainment, & recreation	529	827 271	274 190	67 193	9 196	9.6	5.1
711	Performing arts, spectator sports, & related industries	202	477 454	185 360	47 123	2 986	8.0	2.6
7111	Performing arts companies	49	D	D	D	e	D	D
71111	Theater companies & dinner theaters	13	D	D	D	e	D	D
711110	Theater companies & dinner theaters	13	D	D	D	e	D	D
7111102	Theater companies	11	D	D	D	c	D	D
71113	Musical groups & artists	32	D	D	D	c	D	D
711130	Musical groups & artists	32	D	D	D	c	D	D
7111309	Other music groups & artists	31	D	D	D	c	D	D
71119	Other performing arts companies	4	D	D	D	a	D	D
711190	Other performing arts companies	4	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	a	D	D
7112	Spectator sports	20	243 597	128 059	35 516	715	1.2	.3
71121	Spectator sports	20	243 597	128 059	35 516	715	1.2	.3
711211	Sports teams & clubs	5	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	29	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	33	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	33	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	33	D	D	D	b	D	D
7115	Independent artists, writers, & performers	71	32 994	10 580	2 191	248	25.1	9.5
71151	Independent artists, writers, & performers	71	32 994	10 580	2 191	248	25.1	9.5
711510	Independent artists, writers, & performers	71	32 994	10 580	2 191	248	25.1	9.5
712	Museums, historical sites, & similar institutions	11	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	11	D	D	D	c	D	D
71211	Museums	8	D	D	D	b	D	D
712110	Museums	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DALLAS COUNTY, TX—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	316	D	D	D	i	D	D
7131	Amusement parks & arcades	20	12 301	3 081	752	365	23.6	6.1
71312	Amusement arcades	18	D	D	D	c	D	D
713120	Amusement arcades	18	D	D	D	c	D	D
7132	Gambling industries	16	D	D	D	e	D	D
71329	Other gambling industries	16	D	D	D	e	D	D
713290	Other gambling industries	16	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	15	D	D	D	c	D	D
7139	Other amusement & recreation services	280	D	D	D	i	D	D
71391	Golf courses & country clubs	37	116 347	34 496	7 255	1 402	4.1	9.1
713910	Golf courses & country clubs	37	116 347	34 496	7 255	1 402	4.1	9.1
71393	Marinas	11	4 599	1 475	309	83	19.6	—
713930	Marinas	11	4 599	1 475	309	83	19.6	—
71394	Fitness & recreational sports centers	130	87 157	27 176	6 446	2 703	18.7	9.7
713940	Fitness & recreational sports centers	130	87 157	27 176	6 446	2 703	18.7	9.7
7139405	Roller skating rinks	11	3 021	779	171	117	64.8	—
71395	Bowling centers	11	14 836	5 082	1 314	428	4.0	.5
713950	Bowling centers	11	14 836	5 082	1 314	428	4.0	.5
71399	All other amusement & recreation industries	91	D	D	D	f	D	D
713990	All other amusement & recreation industries	91	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	b	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	24	D	D	D	c	D	D
DAWSON COUNTY, TX								
71	Arts, entertainment, & recreation	3	104	34	9	12	100.0	—
DEAF SMITH COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
DELTA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DENTON COUNTY, TX								
71	Arts, entertainment, & recreation	74	53 617	15 038	3 418	1 035	16.2	3.5
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
7112122	Auto racetrack operation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	56	35 159	10 025	2 504	848	21.6	4.1
7139	Other amusement & recreation services	51	D	D	D	f	D	D
71391	Golf courses & country clubs	9	14 966	4 289	1 142	280	8.3	—
713910	Golf courses & country clubs	9	14 966	4 289	1 142	280	8.3	—
71393	Marinas	6	6 125	1 954	436	70	24.8	—
713930	Marinas	6	6 125	1 954	436	70	24.8	—
71394	Fitness & recreational sports centers	18	7 495	2 172	564	357	17.6	12.9
713940	Fitness & recreational sports centers	18	7 495	2 172	564	357	17.6	12.9
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
DEWITT COUNTY, TX								
71	Arts, entertainment, & recreation	3	292	164	39	34	D	—
DIMITT COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DONLEY COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
EASTLAND COUNTY, TX								
71	Arts, entertainment, & recreation	6	486	93	12	9	37.2	62.8

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
ECTOR COUNTY, TX								
71	Arts, entertainment, & recreation	37	10 914	2 341	443	260	44.1	14.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
ELLIS COUNTY, TX								
71	Arts, entertainment, & recreation	15	5 557	1 267	279	169	31.3	.2
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
EL PASO COUNTY, TX								
71	Arts, entertainment, & recreation	73	93 981	23 423	4 908	1 710	11.8	2.4
711	Performing arts, spectator sports, & related industries	16	8 807	1 203	216	241	39.5	2.6
7112	Spectator sports	7	4 233	693	102	210	—	1.8
71121	Spectator sports	7	4 233	693	102	210	—	1.8
713	Amusement, gambling, & recreation industries	57	85 174	22 220	4 692	1 469	8.9	2.4
7131	Amusement parks & arcades	6	6 799	1 794	241	178	31.0	14.5
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	48	D	D	D	f	D	D
71391	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
713910	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
71394	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
713940	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
71395	Bowling centers	3	4 217	1 341	321	120	—	—
713950	Bowling centers	3	4 217	1 341	321	120	—	—
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	13 602	1 710	387	72	10.6	—
ERATH COUNTY, TX								
71	Arts, entertainment, & recreation	5	724	220	57	40	100.0	—
FALLS COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FANNIN COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FAYETTE COUNTY, TX								
71	Arts, entertainment, & recreation	6	436	118	32	27	80.0	20.0
FORT BEND COUNTY, TX								
71	Arts, entertainment, & recreation	44	49 191	15 766	3 722	1 144	19.4	1.2
711	Performing arts, spectator sports, & related industries	9	2 538	479	108	24	68.2	2.5
713	Amusement, gambling, & recreation industries	35	46 653	15 287	3 614	1 120	16.7	1.1
7139	Other amusement & recreation services	33	D	D	D	g	D	D
71391	Golf courses & country clubs	11	34 615	11 691	2 789	857	3.9	—
713910	Golf courses & country clubs	11	34 615	11 691	2 789	857	3.9	—
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
FRANKLIN COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GAINES COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GALVESTON COUNTY, TX								
71	Arts, entertainment, & recreation	83	71 149	17 235	3 829	1 293	17.5	4.8
711	Performing arts, spectator sports, & related industries	15	D	D	D	f	D	D
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	68	D	D	D	f	D	D
7139	Other amusement & recreation services	61	D	D	D	f	D	D
71393	Marinas	27	18 654	5 380	777	163	37.2	12.8
713930	Marinas	27	18 654	5 380	777	163	37.2	12.8
71394	Fitness & recreational sports centers	12	3 817	1 311	305	188	36.4	12.5
713940	Fitness & recreational sports centers	12	3 817	1 311	305	188	36.4	12.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
GARZA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GILLESPIE COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 020	1 011	249	18	19.1	7.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
GOLIAD COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GONZALES COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRAY COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 086	180	44	22	59.3	40.7
GRAYSON COUNTY, TX								
71	Arts, entertainment, & recreation	30	18 594	4 723	1 082	305	21.7	10.2
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71393	Marinas	9	13 773	3 445	779	155	6.8	6.9
713930	Marinas	9	13 773	3 445	779	155	6.8	6.9
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
GREGG COUNTY, TX								
71	Arts, entertainment, & recreation	29	15 526	3 270	793	296	59.7	2.8
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 405	922	228	90	66.5	6.3
713940	Fitness & recreational sports centers	8	2 405	922	228	90	66.5	6.3
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D
GRIMES COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
GUADALUPE COUNTY, TX								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
HALE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HALL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HANSFORD COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARDIN COUNTY, TX								
71	Arts, entertainment, & recreation	7	1 490	423	77	47	86.7	8.9
HARRIS COUNTY, TX								
71	Arts, entertainment, & recreation	589	839 143	250 564	69 096	11 654	10.1	3.7
711	Performing arts, spectator sports, & related industries	152	D	D	D	g	D	D
7111	Performing arts companies	37	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	b	D	D
71113	Musical groups & artists	24	D	D	D	c	D	D
711130	Musical groups & artists	24	D	D	D	c	D	D
7111309	Other music groups & artists	23	D	D	D	c	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	21	116 382	69 891	27 146	762	4.3	1.0
71121	Spectator sports	21	116 382	69 891	27 146	762	4.3	1.0
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	8	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	17	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
7115	Independent artists, writers, & performers	52	19 385	8 288	2 223	206	26.7	22.4
71151	Independent artists, writers, & performers	52	19 385	8 288	2 223	206	26.7	22.4
711510	Independent artists, writers, & performers	52	19 385	8 288	2 223	206	26.7	22.4
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	434	D	D	D	j	D	D
7131	Amusement parks & arcades	37	82 132	23 076	4 647	2 854	.9	3.6
71311	Amusement & theme parks	7	67 727	19 623	3 869	2 270	—	—
713110	Amusement & theme parks	7	67 727	19 623	3 869	2 270	—	—
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	g	D	D
71312	Amusement arcades	30	14 405	3 453	778	584	5.0	20.4
713120	Amusement arcades	30	14 405	3 453	778	584	5.0	20.4
7132	Gambling industries	11	45 629	2 841	669	137	8.1	5.4
71329	Other gambling industries	11	45 629	2 841	669	137	8.1	5.4
713290	Other gambling industries	11	45 629	2 841	669	137	8.1	5.4
7132902	Lottery, bingo, bookie, & other betting operation	11	45 629	2 841	669	137	8.1	5.4
7139	Other amusement & recreation services	386	D	D	D	i	D	D
71391	Golf courses & country clubs	48	113 358	28 277	6 384	1 835	6.1	.3
713910	Golf courses & country clubs	48	113 358	28 277	6 384	1 835	6.1	.3
71393	Marinas	20	6 965	2 218	396	112	36.8	15.6
713930	Marinas	20	6 965	2 218	396	112	36.8	15.6
71394	Fitness & recreational sports centers	162	141 617	38 186	8 845	3 518	15.2	6.3
713940	Fitness & recreational sports centers	162	141 617	38 186	8 845	3 518	15.2	6.3
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	20	5 558	1 374	302	239	29.4	21.1
71395	Bowling centers	28	D	D	D	f	D	D
713950	Bowling centers	28	D	D	D	f	D	D
71399	All other amusement & recreation industries	128	D	D	D	g	D	D
713990	All other amusement & recreation industries	128	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	10	D	D	D	b	D	D
7139904	Miniature golf courses	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	23	16 542	3 744	842	212	17.5	8.5
HARRISON COUNTY, TX								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
HAYS COUNTY, TX								
71	Arts, entertainment, & recreation	16	5 270	1 548	333	146	47.7	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
HENDERSON COUNTY, TX								
71	Arts, entertainment, & recreation	11	3 878	713	151	60	73.9	26.1
713	Amusement, gambling, & recreation industries	11	3 878	713	151	60	73.9	26.1
7139	Other amusement & recreation services	11	3 878	713	151	60	73.9	26.1
HIDALGO COUNTY, TX								
71	Arts, entertainment, & recreation	45	25 586	5 374	1 327	603	28.6	6.6
713	Amusement, gambling, & recreation industries	38	24 418	5 068	1 257	534	25.4	6.9
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	9	6 860	1 863	523	222	8.4	7.1
713910	Golf courses & country clubs	9	6 860	1 863	523	222	8.4	7.1
71394	Fitness & recreational sports centers	16	6 296	1 741	367	156	54.1	5.5
713940	Fitness & recreational sports centers	16	6 296	1 741	367	156	54.1	5.5
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
HILL COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
HOCKLEY COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOOD COUNTY, TX								
71	Arts, entertainment, & recreation	15	6 581	1 034	224	66	69.6	21.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HOPKINS COUNTY, TX								
71	Arts, entertainment, & recreation	3	342	100	30	16	79.5	20.5
HOUSTON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOWARD COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 972	528	124	73	89.4	—
713	Amusement, gambling, & recreation industries	6	1 972	528	124	73	89.4	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
HUDSPETH COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUNT COUNTY, TX								
71	Arts, entertainment, & recreation	14	3 510	793	167	66	64.5	23.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
HUTCHINSON COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 300	739	168	81	41.9	28.2
713	Amusement, gambling, & recreation industries	8	2 300	739	168	81	41.9	28.2
7139	Other amusement & recreation services	8	2 300	739	168	81	41.9	28.2
JACK COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
JASPER COUNTY, TX								
71	Arts, entertainment, & recreation	8	3 556	1 027	182	85	62.9	8.7
713	Amusement, gambling, & recreation industries	5	3 198	952	165	78	68.4	—
7139	Other amusement & recreation services	5	3 198	952	165	78	68.4	—
JEFFERSON COUNTY, TX								
71	Arts, entertainment, & recreation	46	16 906	4 050	850	374	40.0	5.2
713	Amusement, gambling, & recreation industries	41	D	D	D	e	D	D
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71395	Bowling centers	5	3 291	1 127	251	92	11.7	14.5
713950	Bowling centers	5	3 291	1 127	251	92	11.7	14.5
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
JIM WELLS COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 438	474	102	33	67.9	—
JOHNSON COUNTY, TX								
71	Arts, entertainment, & recreation	15	2 705	476	89	39	83.0	14.8
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
JONES COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KARNES COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KAUFMAN COUNTY, TX								
71	Arts, entertainment, & recreation	9	4 465	1 122	203	89	45.6	54.4
713	Amusement, gambling, & recreation industries	9	4 465	1 122	203	89	45.6	54.4
7139	Other amusement & recreation services	9	4 465	1 122	203	89	45.6	54.4
KENDALL COUNTY, TX								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
KENT COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KERR COUNTY, TX								
71	Arts, entertainment, & recreation	15	4 639	1 603	351	108	15.4	14.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	2 468	789	177	84	5.8	12.9
7139	Other amusement & recreation services	8	2 468	789	177	84	5.8	12.9
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
KIMBLE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KINNEY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
KLEBERG COUNTY, TX								
71	Arts, entertainment, & recreation	4	224	93	21	10	—	56.3
KNOX COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAMAR COUNTY, TX								
71	Arts, entertainment, & recreation	10	1 870	581	115	44	67.1	21.7
LAMB COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAMPASAS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LA SALLE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAVACA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEE COUNTY, TX								
71	Arts, entertainment, & recreation	5	975	275	66	20	74.3	—
LEON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
LIBERTY COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LIMESTONE COUNTY, TX								
71	Arts, entertainment, & recreation	3	179	44	6	4	100.0	—
LIPSCOMB COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVE OAK COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LLANO COUNTY, TX								
71	Arts, entertainment, & recreation	10	15 676	7 000	1 335	341	11.4	6.3
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	e	D	D
713910	Golf courses & country clubs	4	D	D	D	e	D	D

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							From administrative records ¹	Estimated ²
LUBBOCK COUNTY, TX								
71	Arts, entertainment, & recreation	62	31 323	6 928	1 440	587	35.0	6.7
711	Performing arts, spectator sports, & related industries	15	3 259	753	114	33	76.9	7.7
713	Amusement, gambling, & recreation industries	47	28 064	6 175	1 326	554	30.1	6.6
7131	Amusement parks & arcades	8	3 538	762	99	103	40.3	—
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	8	5 962	2 035	396	114	15.4	7.4
713910	Golf courses & country clubs	8	5 962	2 035	396	114	15.4	7.4
71394	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
713940	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
71395	Bowling centers	4	3 300	986	296	105	60.4	21.8
713950	Bowling centers	4	3 300	986	296	105	60.4	21.8
71399	All other amusement & recreation industries	9	4 143	732	141	62	15.4	16.3
713990	All other amusement & recreation industries	9	4 143	732	141	62	15.4	16.3
MCCULLOCH COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
MCLENNAN COUNTY, TX								
71	Arts, entertainment, & recreation	48	27 633	9 543	1 546	539	28.6	3.1
711	Performing arts, spectator sports, & related industries	8	9 287	5 415	611	83	2.8	1.2
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	18 346	4 128	935	456	41.7	4.0
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	5 417	1 082	260	137	26.5	8.1
713940	Fitness & recreational sports centers	13	5 417	1 082	260	137	26.5	8.1
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	a	D	D
MARION COUNTY, TX								
71	Arts, entertainment, & recreation	7	1 013	274	41	19	39.5	33.0
MARTIN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MATAGORDA COUNTY, TX								
71	Arts, entertainment, & recreation	7	2 040	294	79	22	100.0	—
713	Amusement, gambling, & recreation industries	7	2 040	294	79	22	100.0	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MAVERICK COUNTY, TX								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
MEDINA COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 222	247	48	29	32.5	—
MIDLAND COUNTY, TX								
71	Arts, entertainment, & recreation	31	11 187	3 277	775	388	19.5	15.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
713940	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
MILAM COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 066	260	71	26	73.4	20.1

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							From administrative records ¹	Estimated ²
MITCHELL COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTAGUE COUNTY, TX								
71	Arts, entertainment, & recreation	4	440	118	25	15	17.0	6.8
MONTGOMERY COUNTY, TX								
71	Arts, entertainment, & recreation	57	33 582	9 162	1 749	556	22.0	7.1
711	Performing arts, spectator sports, & related industries	11	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	46	D	D	D	f	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71391	Golf courses & country clubs	4	12 925	4 047	886	289	2.0	—
713910	Golf courses & country clubs	4	12 925	4 047	886	289	2.0	—
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	16	D	D	D	c	D	D
713940	Fitness & recreational sports centers	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	b	D	D
MOORE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NACOGDOCHES COUNTY, TX								
71	Arts, entertainment, & recreation	12	2 781	704	169	135	80.2	16.9
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
NAVARRO COUNTY, TX								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
NOLAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NUECES COUNTY, TX								
71	Arts, entertainment, & recreation	65	34 314	8 266	1 710	634	27.1	3.4
711	Performing arts, spectator sports, & related industries	12	12 899	2 811	715	183	11.4	1.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	e	D	D
7139	Other amusement & recreation services	48	D	D	D	e	D	D
71393	Marinas	6	3 961	641	131	45	23.8	—
713930	Marinas	6	3 961	641	131	45	23.8	—
71394	Fitness & recreational sports centers	17	D	D	D	b	D	D
713940	Fitness & recreational sports centers	17	D	D	D	b	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	4 111	726	133	25	14.4	—
OCHILTREE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ORANGE COUNTY, TX								
71	Arts, entertainment, & recreation	10	1 897	338	67	51	74.2	21.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PALO PINTO COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 510	407	95	15	57.5	42.5
713	Amusement, gambling, & recreation industries	5	1 510	407	95	15	57.5	42.5
7139	Other amusement & recreation services	5	1 510	407	95	15	57.5	42.5
PANOLA COUNTY, TX								
71	Arts, entertainment, & recreation	4	169	31	7	6	78.1	—
PARKER COUNTY, TX								
71	Arts, entertainment, & recreation	14	3 409	969	186	88	47.9	10.4
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
PARMER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POLK COUNTY, TX								
71	Arts, entertainment, & recreation	7	934	150	26	19	77.0	—
POTTER COUNTY, TX								
71	Arts, entertainment, & recreation	26	9 827	2 755	748	255	28.3	13.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
PRESIDIO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RAINS COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RANDALL COUNTY, TX								
71	Arts, entertainment, & recreation	18	6 345	1 761	390	182	53.8	3.1
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
REAGAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RED RIVER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
REEVES COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
REFUGIO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKWALL COUNTY, TX								
71	Arts, entertainment, & recreation	9	4 610	1 056	179	106	22.8	.2
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
RUNNELS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RUSK COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 663	439	104	58	14.7	15.4
713	Amusement, gambling, & recreation industries	5	1 663	439	104	58	14.7	15.4
7139	Other amusement & recreation services	5	1 663	439	104	58	14.7	15.4
SABINE COUNTY, TX								
71	Arts, entertainment, & recreation	4	530	138	30	14	100.0	—
SAN AUGUSTINE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SAN JACINTO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAN PATRICIO COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 514	949	185	66	18.4	10.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SAN SABA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SCURRY COUNTY, TX								
71	Arts, entertainment, & recreation	3	544	396	90	37	D	—
SHACKELFORD COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SHELBY COUNTY, TX								
71	Arts, entertainment, & recreation	5	2 902	637	162	54	18.7	12.8
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
SMITH COUNTY, TX								
71	Arts, entertainment, & recreation	39	37 513	7 409	1 658	478	13.7	.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	6	6 495	2 624	567	188	9.5	1.2
713910	Golf courses & country clubs	6	6 495	2 624	567	188	9.5	1.2
71399	All other amusement & recreation industries	9	1 773	302	57	29	60.3	—
713990	All other amusement & recreation industries	9	1 773	302	57	29	60.3	—
STARR COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STEPHENS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STERLING COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUTTON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SWISHER COUNTY, TX								
71	Arts, entertainment, & recreation	3	249	85	18	9	100.0	—
TARRANT COUNTY, TX								
71	Arts, entertainment, & recreation	283	453 876	148 799	22 828	8 235	6.3	3.1
711	Performing arts, spectator sports, & related industries	57	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	15	D	D	D	g	D	D
71121	Spectator sports	15	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	f	D	D
711212	Baseball clubs	2	D	D	D	f	D	D
7112121	Baseball clubs	2	D	D	D	b	D	D
7112122	Racetracks	4	D	D	D	b	D	D
7112123	Horse racetrack operation	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
7115	Independent artists, writers, & performers	19	D	D	D	b	D	D
71151	Independent artists, writers, & performers	19	D	D	D	b	D	D
711510	Independent artists, writers, & performers	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	225	256 240	72 012	15 867	6 932	8.9	5.0
7131	Amusement parks & arcades	21	114 199	28 264	5 754	3 233	1.0	1.8
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
71312	Amusement arcades	16	D	D	D	e	D	D
713120	Amusement arcades	16	D	D	D	e	D	D
7139	Other amusement & recreation services	191	D	D	D	h	D	D
71391	Golf courses & country clubs	30	58 427	17 954	3 938	1 092	3.8	.2
713910	Golf courses & country clubs	30	58 427	17 954	3 938	1 092	3.8	.2
71394	Fitness & recreational sports centers	89	39 746	13 823	3 395	1 412	17.0	17.2
713940	Fitness & recreational sports centers	89	39 746	13 823	3 395	1 412	17.0	17.2
7139405	Roller skating rinks	15	D	D	D	c	D	D
71395	Bowling centers	9	12 487	4 310	1 041	299	18.7	7.1
713950	Bowling centers	9	12 487	4 310	1 041	299	18.7	7.1
71399	All other amusement & recreation industries	59	D	D	D	f	D	D
713990	All other amusement & recreation industries	59	D	D	D	f	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	11 733	2 899	680	347	2.9	.7
TAYLOR COUNTY, TX								
71	Arts, entertainment, & recreation	45	19 574	4 288	667	319	21.2	5.5
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	14 344	2 880	474	230	19.2	3.2
7139	Other amusement & recreation services	29	D	D	D	c	D	D
71394	Fitness & recreational sports centers	16	3 019	1 529	221	146	28.9	.9
713940	Fitness & recreational sports centers	16	3 019	1 529	221	146	28.9	.9
TERRY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TITUS COUNTY, TX								
71	Arts, entertainment, & recreation	6	2 128	482	100	44	62.6	32.8
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
TOM GREEN COUNTY, TX								
71	Arts, entertainment, & recreation	17	6 980	2 818	575	203	42.6	3.8
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TRAVIS COUNTY, TX								
71	Arts, entertainment, & recreation	238	207 106	64 147	12 436	3 991	16.6	2.0
711	Performing arts, spectator sports, & related industries	98	D	D	D	g	D	D
7111	Performing arts companies	36	19 034	8 040	1 742	728	7.8	.1
71111	Theater companies & dinner theaters	9	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	e	D	D
711120	Dance companies	2	D	D	D	e	D	D
71113	Musical groups & artists	24	D	D	D	c	D	D
711130	Musical groups & artists	24	D	D	D	c	D	D
7111309	Other music groups & artists	23	D	D	D	c	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	10	13 672	1 994	414	88	27.6	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	18	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	18	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	27	D	D	D	b	D	D
71151	Independent artists, writers, & performers	27	D	D	D	b	D	D
711510	Independent artists, writers, & performers	27	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	138	139 422	37 963	8 527	2 846	15.6	2.6
7131	Amusement parks & arcades	11	5 338	1 177	275	150	19.0	8.2
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	123	D	D	D	g	D	D
71391	Golf courses & country clubs	25	36 209	11 694	2 658	809	6.8	—
713910	Golf courses & country clubs	25	36 209	11 694	2 658	809	6.8	—
71393	Marinas	9	6 732	1 666	290	58	18.6	4.5
713930	Marinas	9	6 732	1 666	290	58	18.6	4.5
71394	Fitness & recreational sports centers	49	29 899	11 735	2 551	1 168	27.8	.2
713940	Fitness & recreational sports centers	49	29 899	11 735	2 551	1 168	27.8	.2
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	35	D	D	D	c	D	D
713990	All other amusement & recreation industries	35	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	4 644	1 395	317	60	26.6	5.6
TRINITY COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
TYLER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UPSHUR COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
UVALDE COUNTY, TX								
71	Arts, entertainment, & recreation	4	834	158	9	9	66.4	26.6
VAL VERDE COUNTY, TX								
71	Arts, entertainment, & recreation	9	1 504	364	88	45	30.5	14.5
VAN ZANDT COUNTY, TX								
71	Arts, entertainment, & recreation	3	379	127	18	6	D	—
VICTORIA COUNTY, TX								
71	Arts, entertainment, & recreation	19	15 316	2 801	617	211	11.8	1.2
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WALKER COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 731	296	67	45	79.7	14.9
713	Amusement, gambling, & recreation industries	6	1 731	296	67	45	79.7	14.9
7139	Other amusement & recreation services	6	1 731	296	67	45	79.7	14.9
WALLER COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
WASHINGTON COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 022	410	94	53	100.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WEBB COUNTY, TX								
71	Arts, entertainment, & recreation	18	3 846	838	175	88	31.6	10.6
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
WHARTON COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 421	495	53	33	17.7	3.4
WICHITA COUNTY, TX								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 914	684	134	92	28.7	—
713940	Fitness & recreational sports centers	9	1 914	684	134	92	28.7	—
71399	All other amusement & recreation industries	6	2 756	541	152	55	9.1	—
713990	All other amusement & recreation industries	6	2 756	541	152	55	9.1	—
WILBARGER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILLIAMSON COUNTY, TX								
71	Arts, entertainment, & recreation	33	11 562	3 850	934	378	44.5	14.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	9 409	2 699	656	323	31.7	18.2
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	3 790	1 154	306	163	44.6	42.5
713940	Fitness & recreational sports centers	16	3 790	1 154	306	163	44.6	42.5
WILSON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WISE COUNTY, TX								
71	Arts, entertainment, & recreation	8	3 555	1 066	226	82	48.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WOOD COUNTY, TX								
71	Arts, entertainment, & recreation	10	1 259	506	103	37	48.9	36.0
YOUNG COUNTY, TX								
71	Arts, entertainment, & recreation	4	369	125	24	10	100.0	—
ZAPATA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ZAVALA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABILENE, TX *								
71	Arts, entertainment, & recreation	41	19 231	4 196	650	312	19.8	5.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	c	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	D	D	D	c	D	D
713940	Fitness & recreational sports centers	15	D	D	D	c	D	D
ABILENE, TX (TAYLOR COUNTY PART) *								
71	Arts, entertainment, & recreation	41	19 231	4 196	650	312	19.8	5.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	c	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	D	D	D	c	D	D
713940	Fitness & recreational sports centers	15	D	D	D	c	D	D
ADDISON, TX								
71	Arts, entertainment, & recreation	16	40 944	10 978	2 957	381	1.7	.6
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	6 319	1 888	462	163	9.4	—
7139	Other amusement & recreation services	8	6 319	1 888	462	163	9.4	—
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
ALAMO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALAMO HEIGHTS, TX								
71	Arts, entertainment, & recreation	4	838	179	28	5	100.0	—
ALICE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ALLEN, TX								
71	Arts, entertainment, & recreation	7	4 519	1 432	286	160	9.8	—
713	Amusement, gambling, & recreation industries	7	4 519	1 432	286	160	9.8	—
7139	Other amusement & recreation services	7	4 519	1 432	286	160	9.8	—
ALPINE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALVIN, TX								
71	Arts, entertainment, & recreation	5	984	246	60	31	14.4	—
AMARILLO, TX *								
71	Arts, entertainment, & recreation	40	15 298	4 280	1 095	403	35.1	9.3
711	Performing arts, spectator sports, & related industries	11	3 056	938	401	82	34.7	20.7
713	Amusement, gambling, & recreation industries	29	12 242	3 342	694	321	35.2	6.5
7139	Other amusement & recreation services	25	9 264	2 567	585	275	45.9	2.7
71394	Fitness & recreational sports centers	7	1 689	434	107	85	91.4	8.6
713940	Fitness & recreational sports centers	7	1 689	434	107	85	91.4	8.6
71395	Bowling centers	6	3 736	1 187	290	121	25.4	1.4
713950	Bowling centers	6	3 736	1 187	290	121	25.4	1.4
71399	All other amusement & recreation industries	9	3 238	733	149	57	35.8	1.5
713990	All other amusement & recreation industries	9	3 238	733	149	57	35.8	1.5
AMARILLO, TX (POTTER COUNTY PART) *								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
AMARILLO, TX (RANDALL COUNTY PART) *								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
ANGLETON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ARANSAS PASS, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ARANSAS PASS, TX (SAN PATRICIO COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ARLINGTON, TX								
71	Arts, entertainment, & recreation	65	246 805	107 302	13 665	4 831	1.3	.8
711	Performing arts, spectator sports, & related industries	12	D	D	D	g	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	g	D	D
71121	Spectator sports	4	D	D	D	g	D	D
711211	Sports teams & clubs	2	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	f	D	D
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	53	D	D	D	h	D	D
7131	Amusement parks & arcades	8	D	D	D	h	D	D
71311	Amusement & theme parks	3	D	D	D	h	D	D
713110	Amusement & theme parks	3	D	D	D	h	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71394	Fitness & recreational sports centers	22	13 726	5 273	1 387	529	3.2	10.9
713940	Fitness & recreational sports centers	22	13 726	5 273	1 387	529	3.2	10.9
7139405	Roller skating rinks	5	1 464	514	113	65	5.3	—
71399	All other amusement & recreation industries	16	D	D	D	c	D	D
713990	All other amusement & recreation industries	16	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATHENS, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ATLANTA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
AUSTIN, TX *								
71	Arts, entertainment, & recreation	171	126 805	45 463	8 458	2 810	20.1	1.0
711	Performing arts, spectator sports, & related industries	76	D	D	D	f	D	D
7111	Performing arts companies	31	18 431	7 693	1 715	708	8.1	—
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	e	D	D
711120	Dance companies	2	D	D	D	e	D	D
71113	Musical groups & artists	22	D	D	D	c	D	D
711130	Musical groups & artists	22	D	D	D	c	D	D
7111309	Other music groups & artists	21	D	D	D	c	D	D
7112	Spectator sports	5	8 802	2 186	563	185	6.5	—
71121	Spectator sports	5	8 802	2 186	563	185	6.5	—
7114	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
71141	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
711410	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
7115	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
71151	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
711510	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
713	Amusement, gambling, & recreation industries	94	75 178	22 583	5 223	1 814	23.8	1.1
7131	Amusement parks & arcades	9	D	D	D	b	D	D
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7132	Gambling industries	3	21 443	5 676	1 357	192	D	—
71329	Other gambling industries	3	21 443	5 676	1 357	192	D	—
713290	Other gambling industries	3	21 443	5 676	1 357	192	D	—
7132902	Lottery, bingo, bookie, & other betting operation	3	21 443	5 676	1 357	192	D	—
7139	Other amusement & recreation services	82	D	D	D	g	D	D
71394	Fitness & recreational sports centers	40	24 903	9 747	2 226	1 019	32.6	.2
713940	Fitness & recreational sports centers	40	24 903	9 747	2 226	1 019	32.6	.2
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	31	13 614	2 779	584	220	49.5	2.3
713990	All other amusement & recreation industries	31	13 614	2 779	584	220	49.5	2.3
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	4 644	1 395	317	60	26.6	5.6
AUSTIN, TX (TRAVIS COUNTY PART) *								
71	Arts, entertainment, & recreation	168	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	76	D	D	D	f	D	D
7111	Performing arts companies	31	18 431	7 693	1 715	708	8.1	—
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	e	D	D
711120	Dance companies	2	D	D	D	e	D	D
71113	Musical groups & artists	22	D	D	D	c	D	D
711130	Musical groups & artists	22	D	D	D	c	D	D
7111309	Other music groups & artists	21	D	D	D	c	D	D
7112	Spectator sports	5	8 802	2 186	563	185	6.5	—
71121	Spectator sports	5	8 802	2 186	563	185	6.5	—
7114	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
71141	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
711410	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
7115	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
71151	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
711510	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	AUSTIN, TX (TRAVIS COUNTY PART) *—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	91	D	D	D	g	D	D
7131	Amusement parks & arcades	9	D	D	D	b	D	D
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7132	Gambling industries	3	21 443	5 676	1 357	192	D	—
71329	Other gambling industries	3	21 443	5 676	1 357	192	D	—
713290	Other gambling industries	3	21 443	5 676	1 357	192	D	—
7132902	Lottery, bingo, bookie, & other betting operation	3	21 443	5 676	1 357	192	D	—
7139	Other amusement & recreation services	79	D	D	D	g	D	D
71394	Fitness & recreational sports centers	38	D	D	D	f	D	D
713940	Fitness & recreational sports centers	38	D	D	D	f	D	D
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	4 644	1 395	317	60	26.6	5.6
	AUSTIN, TX (WILLIAMSON COUNTY PART) *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	AZLE, TX *							
71	Arts, entertainment, & recreation	3	676	421	106	35	D	17.3
	AZLE, TX (TARRANT COUNTY PART) *							
71	Arts, entertainment, & recreation	3	676	421	106	35	D	17.3
	BALCONES HEIGHTS, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BASTROP, TX							
71	Arts, entertainment, & recreation	6	1 757	493	138	57	45.8	—
713	Amusement, gambling, & recreation industries	6	1 757	493	138	57	45.8	—
7139	Other amusement & recreation services	6	1 757	493	138	57	45.8	—
	BAY CITY, TX							
71	Arts, entertainment, & recreation	4	829	198	57	17	100.0	—
	BAYTOWN, TX *							
71	Arts, entertainment, & recreation	14	5 506	1 528	340	135	43.6	6.0
713	Amusement, gambling, & recreation industries	14	5 506	1 528	340	135	43.6	6.0
7139	Other amusement & recreation services	11	D	D	D	c	D	D
	BAYTOWN, TX (HARRIS COUNTY PART) *							
71	Arts, entertainment, & recreation	14	5 506	1 528	340	135	43.6	6.0
713	Amusement, gambling, & recreation industries	14	5 506	1 528	340	135	43.6	6.0
7139	Other amusement & recreation services	11	D	D	D	c	D	D
	BEAUMONT, TX							
71	Arts, entertainment, & recreation	28	10 401	2 352	520	232	48.6	3.5
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	2 963	396	88	38	93.3	6.7
713990	All other amusement & recreation industries	9	2 963	396	88	38	93.3	6.7
	BEDFORD, TX							
71	Arts, entertainment, & recreation	14	6 562	2 480	590	250	22.3	12.4
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEEVILLE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
BELLAIRE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BELLMEAD, TX								
71	Arts, entertainment, & recreation	3	1 098	184	50	26	D	—
BELLVILLE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
BELTON, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
BENBROOK, TX								
71	Arts, entertainment, & recreation	10	4 501	1 307	266	130	23.0	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	3 869	1 178	242	113	10.4	—
713940	Fitness & recreational sports centers	6	3 869	1 178	242	113	10.4	—
BIG SPRING, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BOERNE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
BONHAM, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BORGER, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BRADY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
BRAZORIA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRECKENRIDGE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRENHAM, TX								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BRIDGE CITY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRIDGEPORT, TX								
71	Arts, entertainment, & recreation	3	1 178	125	38	13	100.0	—
BROWNFIELD, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROWNSVILLE, TX								
71	Arts, entertainment, & recreation	21	8 924	2 636	601	235	30.5	6.6
713	Amusement, gambling, & recreation industries	21	8 924	2 636	601	235	30.5	6.6
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	3 303	623	143	37	18.6	4.2
713990	All other amusement & recreation industries	6	3 303	623	143	37	18.6	4.2
BROWNWOOD, TX								
71	Arts, entertainment, & recreation	8	655	245	53	37	50.1	28.9
BRYAN, TX								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
BURKBURNETT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURLESON, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BURLESON, TX (JOHNSON COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CALDWELL, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CAMERON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CANTON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CANYON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CARRIZO SPRINGS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARROLLTON, TX *								
71	Arts, entertainment, & recreation	29	11 593	2 914	639	306	49.7	11.9
711	Performing arts, spectator sports, & related industries	6	1 528	407	79	19	47.4	—
713	Amusement, gambling, & recreation industries	23	10 065	2 507	560	287	50.1	13.7
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	4 331	1 271	297	185	7.3	28.5
713940	Fitness & recreational sports centers	9	4 331	1 271	297	185	7.3	28.5
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
CARROLLTON, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	20	7 267	2 272	500	238	52.0	7.5
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
CARROLLTON, TX (DENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	9	4 326	642	139	68	45.9	19.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CARTHAGE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CASTLE HILLS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CEDAR HILL, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CEDAR HILL, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CEDAR PARK, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CEDAR PARK, TX (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CENTER, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
CISCO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEBURNE, TX								
71	Arts, entertainment, & recreation	6	1 069	314	64	24	100.0	-
CLEVELAND, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLUTE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLYDE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLLEGE STATION, TX								
71	Arts, entertainment, & recreation	17	8 946	3 361	736	300	12.4	33.2
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLLEYVILLE, TX								
71	Arts, entertainment, & recreation	6	1 697	581	122	18	17.4	22.2
COLORADO CITY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBUS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CONROE, TX								
71	Arts, entertainment, & recreation	15	6 149	1 676	370	122	35.6	10.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 380	824	174	67	69.0	26.4
713940	Fitness & recreational sports centers	7	2 380	824	174	67	69.0	26.4
COPPELL, TX *								
71	Arts, entertainment, & recreation	9	4 587	1 352	243	98	4.8	16.5
713	Amusement, gambling, & recreation industries	6	3 945	926	184	92	3.0	19.2
7139	Other amusement & recreation services	6	3 945	926	184	92	3.0	19.2
COPPELL, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	9	4 587	1 352	243	98	4.8	16.5
713	Amusement, gambling, & recreation industries	6	3 945	926	184	92	3.0	19.2
7139	Other amusement & recreation services	6	3 945	926	184	92	3.0	19.2
COPPERAS COVE, TX *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
COPPERAS COVE, TX (CORYELL COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CORINTH, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
CORPUS CHRISTI, TX *								
71	Arts, entertainment, & recreation	56	30 502	7 641	1 579	579	28.2	3.5
711	Performing arts, spectator sports, & related industries	12	12 899	2 811	715	183	11.4	1.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	44	17 603	4 830	864	396	40.5	5.3
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	D	D	D	b	D	D
713940	Fitness & recreational sports centers	16	D	D	D	b	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	4 111	726	133	25	14.4	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CORPUS CHRISTI, TX (NUECES COUNTY PART) *								
71	Arts, entertainment, & recreation	56	30 502	7 641	1 579	579	28.2	3.5
711	Performing arts, spectator sports, & related industries	12	12 899	2 811	715	183	11.4	1.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	44	17 603	4 830	864	396	40.5	5.3
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	D	D	D	b	D	D
713940	Fitness & recreational sports centers	16	D	D	D	b	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	4 111	726	133	25	14.4	—
CORSICANA, TX								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
COTULLA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CRANDALL, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
CROCKETT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CROWLEY, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CROWLEY, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CRYSTAL CITY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUERO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
DALHART, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DALHART, TX (DALLAM COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DALLAS, TX *								
71	Arts, entertainment, & recreation	313	393 079	123 558	31 389	4 772	13.5	6.6
711	Performing arts, spectator sports, & related industries	143	207 180	76 024	21 071	2 018	16.4	3.7
7111	Performing arts companies	35	34 991	7 934	1 455	386	7.7	3.5
71111	Theater companies & dinner theaters	12	D	D	D	e	D	D
711110	Theater companies & dinner theaters	12	D	D	D	e	D	D
7111103	Dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	20	20 331	4 242	609	108	8.7	2.9
711130	Musical groups & artists	20	20 331	4 242	609	108	8.7	2.9
7111309	Other music groups & artists	20	20 331	4 242	609	108	8.7	2.9
71119	Other performing arts companies	3	D	D	D	a	D	D
711190	Other performing arts companies	3	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	a	D	D
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
7115	Independent artists, writers, & performers	52	24 808	7 318	1 217	187	27.9	12.0
71151	Independent artists, writers, & performers	52	24 808	7 318	1 217	187	27.9	12.0
711510	Independent artists, writers, & performers	52	24 808	7 318	1 217	187	27.9	12.0
712	Museums, historical sites, & similar institutions	6	2 909	379	84	23	43.3	12.0
7121	Museums, historical sites, & similar institutions	6	2 909	379	84	23	43.3	12.0
713	Amusement, gambling, & recreation industries	164	182 990	47 155	10 234	2 731	9.7	9.9
7131	Amusement parks & arcades	8	4 622	1 034	247	93	11.2	16.2
71312	Amusement arcades	8	4 622	1 034	247	93	11.2	16.2
713120	Amusement arcades	8	4 622	1 034	247	93	11.2	16.2
7132	Gambling industries	8	D	D	D	c	D	D
71329	Other gambling industries	8	D	D	D	c	D	D
713290	Other gambling industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	148	D	D	D	g	D	D
71391	Golf courses & country clubs	20	70 608	20 765	4 402	583	5.4	8.3
713910	Golf courses & country clubs	20	70 608	20 765	4 402	583	5.4	8.3
71394	Fitness & recreational sports centers	64	44 663	13 413	3 143	1 226	12.2	10.4
713940	Fitness & recreational sports centers	64	44 663	13 413	3 143	1 226	12.2	10.4
71399	All other amusement & recreation industries	57	37 212	7 868	1 482	575	21.5	14.5
713990	All other amusement & recreation industries	57	37 212	7 868	1 482	575	21.5	14.5
7139902	Concession operators of amusement devices & rides	5	3 927	934	92	41	—	—
7139904	Miniature golf courses	3	4 564	1 323	307	56	—	9.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	16	D	D	D	b	D	D
DALLAS, TX (COLLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
DALLAS, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	303	389 221	122 422	31 174	4 693	13.6	6.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	DALLAS, TX (DALLAS COUNTY PART) *—Con.							
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries	140	D	D	D	g	D	D
7111	Performing arts companies	34	D	D	D	e	D	D
71111	Theater companies & dinner theaters	11	D	D	D	e	D	D
711110	Theater companies & dinner theaters	11	D	D	D	e	D	D
71113	Musical groups & artists	20	20 331	4 242	609	108	8.7	2.9
711130	Musical groups & artists	20	20 331	4 242	609	108	8.7	2.9
7111309	Other music groups & artists	20	20 331	4 242	609	108	8.7	2.9
71119	Other performing arts companies	3	D	D	D	a	D	D
711190	Other performing arts companies	3	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	a	D	D
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
7115	Independent artists, writers, & performers	50	D	D	D	c	D	D
71151	Independent artists, writers, & performers	50	D	D	D	c	D	D
711510	Independent artists, writers, & performers	50	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	2 909	379	84	23	43.3	12.0
7121	Museums, historical sites, & similar institutions	6	2 909	379	84	23	43.3	12.0
713	Amusement, gambling, & recreation industries	157	D	D	D	h	D	D
7131	Amusement parks & arcades	8	4 622	1 034	247	93	11.2	16.2
71312	Amusement arcades	8	4 622	1 034	247	93	11.2	16.2
713120	Amusement arcades	8	4 622	1 034	247	93	11.2	16.2
7132	Gambling industries	8	D	D	D	c	D	D
71329	Other gambling industries	8	D	D	D	c	D	D
713290	Other gambling industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	141	D	D	D	g	D	D
71391	Golf courses & country clubs	20	70 608	20 765	4 402	583	5.4	8.3
713910	Golf courses & country clubs	20	70 608	20 765	4 402	583	5.4	8.3
71394	Fitness & recreational sports centers	59	D	D	D	g	D	D
713940	Fitness & recreational sports centers	59	D	D	D	g	D	D
71399	All other amusement & recreation industries	56	D	D	D	f	D	D
713990	All other amusement & recreation industries	56	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	5	3 927	934	92	41	—	—
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	16	D	D	D	b	D	D
	DALLAS, TX (DENTON COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	DECATUR, TX							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	DEER PARK, TX							
71	Arts, entertainment, & recreation	4	548	177	42	31	35.6	11.1
	DEL RIO, TX							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
	DENISON, TX							
71	Arts, entertainment, & recreation	8	1 956	371	101	47	67.4	25.7
713	Amusement, gambling, & recreation industries	8	1 956	371	101	47	67.4	25.7
7139	Other amusement & recreation services	8	1 956	371	101	47	67.4	25.7
	DENTON, TX							
71	Arts, entertainment, & recreation	18	5 251	1 712	388	211	43.3	8.1
713	Amusement, gambling, & recreation industries	12	4 056	1 213	300	198	37.0	—
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 859	489	134	132	24.0	—
713940	Fitness & recreational sports centers	5	1 859	489	134	132	24.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
DESOTO, TX								
71	Arts, entertainment, & recreation	6	3 405	1 041	304	100	14.5	24.6
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
DICKINSON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DIMMITT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DONNA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DUMAS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DUNCANVILLE, TX								
71	Arts, entertainment, & recreation	8	2 969	861	201	107	—	13.5
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
EAGLE LAKE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EAGLE PASS, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
EARLY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EASTLAND, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EDINBURG, TX								
71	Arts, entertainment, & recreation	4	1 405	283	64	69	71.7	—
EL CAMPO, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELGIN, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EL LAGO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
EL PASO, TX								
71	Arts, entertainment, & recreation	73	93 981	23 423	4 908	1 710	11.8	2.4
711	Performing arts, spectator sports, & related industries	16	8 807	1 203	216	241	39.5	2.6
7112	Spectator sports	7	4 233	693	102	210	—	1.8
71121	Spectator sports	7	4 233	693	102	210	—	1.8
713	Amusement, gambling, & recreation industries	57	85 174	22 220	4 692	1 469	8.9	2.4
7131	Amusement parks & arcades	6	6 799	1 794	241	178	31.0	14.5
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	48	D	D	D	f	D	D
71391	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
713910	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
71394	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
713940	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
71395	Bowling centers	3	4 217	1 341	321	120	—	—
713950	Bowling centers	3	4 217	1 341	321	120	—	—
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	13 602	1 710	387	72	10.6	—
ENNIS, TX								
71	Arts, entertainment, & recreation	5	1 462	505	102	49	27.2	—
EULESS, TX								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	D	D	D	b	D	D
FAIR OAKS RANCH, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FAIR OAKS RANCH, TX (KENDALL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FALFURRIAS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FARMERS BRANCH, TX								
71	Arts, entertainment, & recreation	14	30 959	10 273	2 146	559	13.0	16.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	3	D	D	D	b	D	D
71151	Independent artists, writers, & performers	3	D	D	D	b	D	D
711510	Independent artists, writers, & performers	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	f	D	D
7139	Other amusement & recreation services	11	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
FLORESVILLE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLOWER MOUND, TX *								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
FLOWER MOUND, TX (DENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
FOREST HILL, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FORT WORTH, TX *								
71	Arts, entertainment, & recreation	81	69 983	19 732	4 305	1 342	13.4	8.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	62	64 880	18 230	3 929	1 247	10.9	8.9
7131	Amusement parks & arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	50	D	D	D	g	D	D
71391	Golf courses & country clubs	14	38 777	12 285	2 611	701	3.5	.3
713910	Golf courses & country clubs	14	38 777	12 285	2 611	701	3.5	.3
71394	Fitness & recreational sports centers	19	6 558	1 935	386	178	29.4	28.7
713940	Fitness & recreational sports centers	19	6 558	1 935	386	178	29.4	28.7
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
FORT WORTH, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	81	69 983	19 732	4 305	1 342	13.4	8.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	62	64 880	18 230	3 929	1 247	10.9	8.9
7131	Amusement parks & arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	50	D	D	D	g	D	D
71391	Golf courses & country clubs	14	38 777	12 285	2 611	701	3.5	.3
713910	Golf courses & country clubs	14	38 777	12 285	2 611	701	3.5	.3
71394	Fitness & recreational sports centers	19	6 558	1 935	386	178	29.4	28.7
713940	Fitness & recreational sports centers	19	6 558	1 935	386	178	29.4	28.7
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
FREDERICKSBURG, TX								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
FREEMPORT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRIENDSWOOD, TX *								
71	Arts, entertainment, & recreation	7	1 002	273	58	88	25.8	22.8
FRIENDSWOOD, TX (GALVESTON COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
FRIENDSWOOD, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRISCO, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
FRISCO, TX (COLLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
FRISCO, TX (DENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GAINESVILLE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GALVESTON, TX								
71	Arts, entertainment, & recreation	34	15 510	5 830	788	280	28.1	3.1
713	Amusement, gambling, & recreation industries	28	15 218	5 787	780	276	27.1	2.9
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71393	Marinas	9	D	D	D	c	D	D
713930	Marinas	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
GARLAND, TX *								
71	Arts, entertainment, & recreation	37	30 337	7 503	1 724	632	18.5	3.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71394	Fitness & recreational sports centers	11	5 952	1 081	286	183	27.3	15.3
713940	Fitness & recreational sports centers	11	5 952	1 081	286	183	27.3	15.3
71395	Bowling centers	3	8 318	2 299	574	197	D	—
713950	Bowling centers	3	8 318	2 299	574	197	D	—
71399	All other amusement & recreation industries	10	4 758	1 107	238	89	50.7	—
713990	All other amusement & recreation industries	10	4 758	1 107	238	89	50.7	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
GARLAND, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	37	30 337	7 503	1 724	632	18.5	3.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71394	Fitness & recreational sports centers	11	5 952	1 081	286	183	27.3	15.3
713940	Fitness & recreational sports centers	11	5 952	1 081	286	183	27.3	15.3
71395	Bowling centers	3	8 318	2 299	574	197	D	—
713950	Bowling centers	3	8 318	2 299	574	197	D	—
71399	All other amusement & recreation industries	10	4 758	1 107	238	89	50.7	—
713990	All other amusement & recreation industries	10	4 758	1 107	238	89	50.7	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
GATESVILLE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GEORGETOWN, TX								
71	Arts, entertainment, & recreation	6	4 556	1 451	334	135	20.3	13.8
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
GIDDINGS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GILMER, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLENN HEIGHTS, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
GLENN HEIGHTS, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GONZALES, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRAHAM, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRANBURY, TX								
71	Arts, entertainment, & recreation	7	3 735	429	112	26	86.4	4.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
GRAND PRAIRIE, TX *								
71	Arts, entertainment, & recreation	20	76 275	5 882	1 215	311	4.9	.3
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112123	Horse racetrack operation	1	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
GRAND PRAIRIE, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
GRAND PRAIRIE, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112123	Horse racetrack operation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
GRAPEVINE, TX *								
71	Arts, entertainment, & recreation	14	3 934	1 385	342	295	44.0	14.7
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71399	All other amusement & recreation industries	5	D	D	D	e	D	D
713990	All other amusement & recreation industries	5	D	D	D	e	D	D
GRAPEVINE, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	14	3 934	1 385	342	295	44.0	14.7
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71399	All other amusement & recreation industries	5	D	D	D	e	D	D
713990	All other amusement & recreation industries	5	D	D	D	e	D	D
GREENVILLE, TX								
71	Arts, entertainment, & recreation	9	1 789	312	75	36	49.4	27.5
GROVES, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GUN BARREL CITY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HALLETTSVILLE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HALTOM CITY, TX								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	3 268	949	214	79	9.1	4.5
7139	Other amusement & recreation services	6	3 268	949	214	79	9.1	4.5
HARKER HEIGHTS, TX								
71	Arts, entertainment, & recreation	8	2 979	363	83	43	92.7	4.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
HARLINGEN, TX								
71	Arts, entertainment, & recreation	9	2 358	509	128	48	42.9	22.0
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
HEATH, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HENDERSON, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
HEREFORD, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HIDALGO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HIGHLAND PARK, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HIGHLAND VILLAGE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HILLSBORO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLLYWOOD PARK, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HONDO, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HOUSTON, TX *								
71	Arts, entertainment, & recreation	361	654 051	203 507	58 727	8 000	8.7	3.2
711	Performing arts, spectator sports, & related industries	120	353 249	127 322	41 601	1 296	4.7	1.6
7111	Performing arts companies	29	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	6	D	D	D	b	D	D
71113	Musical groups & artists	17	D	D	D	b	D	D
711130	Musical groups & artists	17	D	D	D	b	D	D
7111309	Other music groups & artists	16	D	D	D	b	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	16	115 500	69 788	27 119	755	3.9	.8
71121	Spectator sports	16	115 500	69 788	27 119	755	3.9	.8
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	7	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
71141	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
711410	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
7115	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
71151	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
711510	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	239	D	D	D	i	D	D
7131	Amusement parks & arcades	22	66 178	19 405	3 993	2 468	.4	4.5
71311	Amusement & theme parks	4	D	D	D	g	D	D
713110	Amusement & theme parks	4	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	g	D	D
71312	Amusement arcades	18	D	D	D	e	D	D
713120	Amusement arcades	18	D	D	D	e	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	214	D	D	D	h	D	D
71391	Golf courses & country clubs	23	47 066	12 732	2 822	893	6.8	.6
713910	Golf courses & country clubs	23	47 066	12 732	2 822	893	6.8	.6
71394	Fitness & recreational sports centers	93	86 730	23 780	5 474	2 174	17.3	6.6
713940	Fitness & recreational sports centers	93	86 730	23 780	5 474	2 174	17.3	6.6
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	7	1 637	465	117	82	37.8	17.8
71395	Bowling centers	17	11 590	3 783	929	349	12.8	10.9
713950	Bowling centers	17	11 590	3 783	929	349	12.8	10.9
71399	All other amusement & recreation industries	76	D	D	D	f	D	D
713990	All other amusement & recreation industries	76	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	6	2 327	967	131	33	56.3	11.7
7139905	Coin-operated amusement devices (except slot machine operation)	13	11 800	3 018	633	124	13.0	2.3
HOUSTON, TX (FORT BEND COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HOUSTON, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	360	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	120	353 249	127 322	41 601	1 296	4.7	1.6
7111	Performing arts companies	29	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	6	D	D	D	b	D	D
71113	Musical groups & artists	17	D	D	D	b	D	D
711130	Musical groups & artists	17	D	D	D	b	D	D
7111309	Other music groups & artists	16	D	D	D	b	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	16	115 500	69 788	27 119	755	3.9	.8
71121	Spectator sports	16	115 500	69 788	27 119	755	3.9	.8
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	7	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
71141	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
711410	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
7115	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
71151	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
711510	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	238	D	D	D	i	D	D
7131	Amusement parks & arcades	22	66 178	19 405	3 993	2 468	4	4.5
71311	Amusement & theme parks	4	D	D	D	g	D	D
713110	Amusement & theme parks	4	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	g	D	D
71312	Amusement arcades	18	D	D	D	e	D	D
713120	Amusement arcades	18	D	D	D	e	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	213	D	D	D	h	D	D
71391	Golf courses & country clubs	22	D	D	D	f	D	D
713910	Golf courses & country clubs	22	D	D	D	f	D	D
71394	Fitness & recreational sports centers	93	86 730	23 780	5 474	2 174	17.3	6.6
713940	Fitness & recreational sports centers	93	86 730	23 780	5 474	2 174	17.3	6.6
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	7	1 637	465	117	82	37.8	17.8
71395	Bowling centers	17	11 590	3 783	929	349	12.8	10.9
713950	Bowling centers	17	11 590	3 783	929	349	12.8	10.9
71399	All other amusement & recreation industries	76	D	D	D	f	D	D
713990	All other amusement & recreation industries	76	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	6	2 327	967	131	33	56.3	11.7
7139905	Coin-operated amusement devices (except slot machine operation)	13	11 800	3 018	633	124	13.0	2.3
HUMBLE, TX								
71	Arts, entertainment, & recreation	11	9 025	2 032	438	208	4.4	4.0
713	Amusement, gambling, & recreation industries	11	9 025	2 032	438	208	4.4	4.0
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
HUNTERS CREEK VILLAGE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
HUNTSVILLE, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
HURST, TX								
71	Arts, entertainment, & recreation	8	5 372	1 128	262	128	4.1	10.1
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
IRVING, TX								
71	Arts, entertainment, & recreation	36	271 640	102 757	24 088	1 182	1.2	2.1
711	Performing arts, spectator sports, & related industries	14	216 656	94 814	22 154	606	.3	1.9
7112	Spectator sports	3	D	D	D	f	D	D
71121	Spectator sports	3	D	D	D	f	D	D
711211	Sports teams & clubs	2	D	D	D	f	D	D
7112119	Other professional sports clubs	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
JACKSBORO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JACKSONVILLE, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
JASPER, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
JERSEY VILLAGE, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
JOSHUA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JUNCTION, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KARNES CITY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KATY, TX *								
71	Arts, entertainment, & recreation	7	5 183	1 459	317	115	46.3	-
713	Amusement, gambling, & recreation industries	4	4 545	1 116	266	88	46.3	-
7139	Other amusement & recreation services	4	4 545	1 116	266	88	46.3	-

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							From administrative records ¹	Estimated ²
KATY, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
KATY, TX (WALLER COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
KAUFMAN, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KELLER, TX								
71	Arts, entertainment, & recreation	4	655	44	8	6	96.0	4.0
KENNEDALE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
KERRVILLE, TX								
71	Arts, entertainment, & recreation	5	2 239	760	172	80	6.4	11.4
713	Amusement, gambling, & recreation industries	5	2 239	760	172	80	6.4	11.4
7139	Other amusement & recreation services	5	2 239	760	172	80	6.4	11.4
KILGORE, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
KILGORE, TX (GREGG COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
KILGORE, TX (RUSK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KILLEEN, TX								
71	Arts, entertainment, & recreation	16	5 889	1 345	278	162	21.9	12.2
713	Amusement, gambling, & recreation industries	12	5 045	1 235	266	154	21.4	2.1
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
KINGSVILLE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LA FERIA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAGO VISTA, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LA GRANGE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LAKE DALLAS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKE JACKSON, TX								
71	Arts, entertainment, & recreation	7	2 422	624	146	65	33.6	5.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
LAKESWAY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
LAKE WORTH, TX								
71	Arts, entertainment, & recreation	3	1 078	258	57	16	D	43.2
LA MARQUE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	f	D	D
7112	Spectator sports	2	D	D	D	f	D	D
71121	Spectator sports	2	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
LAMESA, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAMPASAS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LANCASTER, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LA PORTE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
LAREDO, TX								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
LEAGUE CITY, TX *								
71	Arts, entertainment, & recreation	16	10 903	2 640	579	188	37.8	16.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
LEAGUE CITY, TX (GALVESTON COUNTY PART) *								
71	Arts, entertainment, & recreation	16	10 903	2 640	579	188	37.8	16.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
LEANDER, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LEANDER, TX (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEON VALLEY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LEVELLAND, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEWISVILLE, TX *								
71	Arts, entertainment, & recreation	14	8 004	2 640	646	163	12.9	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	2 524	549	135	53	23.7	—
713940	Fitness & recreational sports centers	5	2 524	549	135	53	23.7	—
LEWISVILLE, TX (DENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	14	8 004	2 640	646	163	12.9	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	2 524	549	135	53	23.7	—
713940	Fitness & recreational sports centers	5	2 524	549	135	53	23.7	—
LIBERTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LITTLEFIELD, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVINGSTON, TX								
71	Arts, entertainment, & recreation	3	490	79	8	8	D	—
LLANO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOCKHART, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LONGVIEW, TX *								
71	Arts, entertainment, & recreation	22	8 767	2 848	688	266	28.6	5.0
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
LONGVIEW, TX (GREGG COUNTY PART) *								
71	Arts, entertainment, & recreation	22	8 767	2 848	688	266	28.6	5.0
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LUBBOCK, TX								
71	Arts, entertainment, & recreation	56	29 819	6 552	1 369	503	34.6	5.0
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	44	D	D	D	e	D	D
7131	Amusement parks & arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
713940	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
71395	Bowling centers	4	3 300	986	296	105	60.4	21.8
713950	Bowling centers	4	3 300	986	296	105	60.4	21.8
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
LUFKIN, TX								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
LULING, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LUMBERTON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCALLEN, TX								
71	Arts, entertainment, & recreation	16	13 691	2 474	609	282	26.0	7.8
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
MCKINNEY, TX								
71	Arts, entertainment, & recreation	9	10 170	3 090	443	250	11.7	1.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
MANSFIELD, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
MANSFIELD, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
MANVEL, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARBLE FALLS, TX								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MARFA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARLIN, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MARSHALL, TX								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
MERCEDES, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MESQUITE, TX								
71	Arts, entertainment, & recreation	25	17 263	4 945	1 199	514	17.9	4.4
711	Performing arts, spectator sports, & related industries	5	4 156	611	150	47	44.9	—
713	Amusement, gambling, & recreation industries	20	13 107	4 334	1 049	467	9.4	5.8
7131	Amusement parks & arcades	5	4 085	1 004	247	159	—	—
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	6 657	2 715	664	265	10.0	11.5
713940	Fitness & recreational sports centers	9	6 657	2 715	664	265	10.0	11.5
MEXIA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIDLAND, TX *								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	7 062	2 101	448	247	28.4	18.2
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
713940	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
MIDLAND, TX (MIDLAND COUNTY PART) *								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	7 062	2 101	448	247	28.4	18.2
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
713940	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
MINEOLA, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MINERAL WELLS, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MINERAL WELLS, TX (PALO PINTO COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MINERAL WELLS, TX (PARKER COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MISSION, TX								
71	Arts, entertainment, & recreation	5	5 471	1 510	440	172	7.5	—
713	Amusement, gambling, & recreation industries	5	5 471	1 510	440	172	7.5	—
7139	Other amusement & recreation services	5	5 471	1 510	440	172	7.5	—
MISSOURI CITY, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
	MISSOURI CITY, TX (FORT BEND COUNTY PART) *							
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
	MOUNT PLEASANT, TX							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	MULESHOE, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	NACOGDOCHES, TX							
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	NASSAU BAY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	NAVASOTA, TX							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
	NEDERLAND, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
	NEW BRAUNFELS, TX *							
71	Arts, entertainment, & recreation	20	3 452	1 001	226	111	56.8	4.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	2 738	748	161	97	66.9	6.0
	NEW BRAUNFELS, TX (COMAL COUNTY PART) *							
71	Arts, entertainment, & recreation	20	3 452	1 001	226	111	56.8	4.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	2 738	748	161	97	66.9	6.0
	NORTH RICHLAND HILLS, TX							
71	Arts, entertainment, & recreation	13	7 081	2 549	604	277	15.3	29.6
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
	ODESSA, TX *							
71	Arts, entertainment, & recreation	32	8 147	1 623	322	231	46.0	19.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
	ODESSA, TX (ECTOR COUNTY PART) *							
71	Arts, entertainment, & recreation	32	8 147	1 623	322	231	46.0	19.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	OLNEY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ORANGE, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	PALACIOS, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PALESTINE, TX							
71	Arts, entertainment, & recreation	4	1 360	470	115	53	100.0	—
	PAMPA, TX							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	PARIS, TX							
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
	PASADENA, TX							
71	Arts, entertainment, & recreation	18	6 921	2 174	464	195	61.5	13.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
	PEARLAND, TX *							
71	Arts, entertainment, & recreation	8	4 137	1 132	242	93	16.9	29.3
713	Amusement, gambling, & recreation industries	8	4 137	1 132	242	93	16.9	29.3
7139	Other amusement & recreation services	8	4 137	1 132	242	93	16.9	29.3
	PEARLAND, TX (BRAZORIA COUNTY PART) *							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	PEARLAND, TX (HARRIS COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PECOS, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PFLUGERVILLE, TX							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	PHARR, TX							
71	Arts, entertainment, & recreation	4	1 073	152	41	21	82.5	17.5
	PINEHURST, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PITTSBURG, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PLAINVIEW, TX							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLANO, TX *								
71	Arts, entertainment, & recreation	57	49 587	13 216	2 866	979	26.3	5.1
711	Performing arts, spectator sports, & related industries	12	7 772	788	153	45	94.3	.4
7111	Performing arts companies	2	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	45	41 815	12 428	2 713	934	13.7	5.9
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71391	Golf courses & country clubs	6	19 527	5 699	1 319	417	4.4	—
713910	Golf courses & country clubs	6	19 527	5 699	1 319	417	4.4	—
71394	Fitness & recreational sports centers	23	14 061	4 957	1 024	288	14.6	17.6
713940	Fitness & recreational sports centers	23	14 061	4 957	1 024	288	14.6	17.6
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
PLANO, TX (COLLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	57	49 587	13 216	2 866	979	26.3	5.1
711	Performing arts, spectator sports, & related industries	12	7 772	788	153	45	94.3	.4
7111	Performing arts companies	2	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	45	41 815	12 428	2 713	934	13.7	5.9
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71391	Golf courses & country clubs	6	19 527	5 699	1 319	417	4.4	—
713910	Golf courses & country clubs	6	19 527	5 699	1 319	417	4.4	—
71394	Fitness & recreational sports centers	23	14 061	4 957	1 024	288	14.6	17.6
713940	Fitness & recreational sports centers	23	14 061	4 957	1 024	288	14.6	17.6
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
PLEASANTON, TX								
71	Arts, entertainment, & recreation	3	254	42	12	10	100.0	—
PORT ARTHUR, TX								
71	Arts, entertainment, & recreation	7	2 812	929	196	79	24.8	17.0
713	Amusement, gambling, & recreation industries	7	2 812	929	196	79	24.8	17.0
7139	Other amusement & recreation services	7	2 812	929	196	79	24.8	17.0
PORT ISABEL, TX								
71	Arts, entertainment, & recreation	3	1 119	383	111	25	38.8	61.2
PORTLAND, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
PORTLAND, TX (SAN PATRICIO COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
PORT LAVACA, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PORT NECHES, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
POST, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POTEET, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
RICHARDSON, TX *								
71	Arts, entertainment, & recreation	24	19 769	5 977	1 649	433	11.5	.1
711	Performing arts, spectator sports, & related industries	6	2 308	713	256	9	7.9	.6
713	Amusement, gambling, & recreation industries	18	17 461	5 264	1 393	424	12.0	—
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	8 174	3 056	758	236	24.0	—
713940	Fitness & recreational sports centers	12	8 174	3 056	758	236	24.0	—
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
RICHARDSON, TX (COLLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
RICHARDSON, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	22	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	2 308	713	256	9	7.9	.6
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
RICHLAND HILLS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHMOND, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RIVER OAKS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROBSTOWN, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKPORT, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ROCKWALL, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
ROSENBERG, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROUND ROCK, TX *								
71	Arts, entertainment, & recreation	12	4 113	1 594	403	111	60.7	15.1
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
ROUND ROCK, TX (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	12	4 113	1 594	403	111	60.7	15.1
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
ROWLETT, TX *								
71	Arts, entertainment, & recreation	4	918	466	117	50	8.9	—

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							From administrative records ¹	Estimated ²
ROWLETT, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	4	918	466	117	50	8.9	—
RUSK, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAGINAW, TX								
71	Arts, entertainment, & recreation	3	487	247	61	17	D	—
SAN ANGELO, TX								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
SAN ANTONIO, TX								
71	Arts, entertainment, & recreation	233	343 893	104 169	26 053	8 152	11.7	3.1
711	Performing arts, spectator sports, & related industries	61	D	D	D	g	D	D
7111	Performing arts companies	14	D	D	D	c	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	f	D	D
71121	Spectator sports	5	D	D	D	f	D	D
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	16	32 820	4 068	1 217	381	11.1	.2
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
71141	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
711410	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
7115	Independent artists, writers, & performers	16	16 628	1 262	230	81	12.2	2.1
71151	Independent artists, writers, & performers	16	16 628	1 262	230	81	12.2	2.1
711510	Independent artists, writers, & performers	16	16 628	1 262	230	81	12.2	2.1
712	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
71211	Museums	5	D	D	D	b	D	D
712110	Museums	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	166	203 353	57 234	13 129	6 907	12.7	3.7
7131	Amusement parks & arcades	24	D	D	D	h	D	D
71311	Amusement & theme parks	4	D	D	D	h	D	D
713110	Amusement & theme parks	4	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
71312	Amusement arcades	20	D	D	D	e	D	D
713120	Amusement arcades	20	D	D	D	e	D	D
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	138	D	D	D	g	D	D
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	60	26 684	6 338	1 410	695	21.5	3.5
713940	Fitness & recreational sports centers	60	26 684	6 338	1 410	695	21.5	3.5
7139405	Roller skating rinks	8	D	D	D	b	D	D
71395	Bowling centers	11	8 170	2 694	721	273	10.7	29.8
713950	Bowling centers	11	8 170	2 694	721	273	10.7	29.8
71399	All other amusement & recreation industries	59	D	D	D	e	D	D
713990	All other amusement & recreation industries	59	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D
SAN BENITO, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SANGER, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SAN MARCOS, TX *								
71	Arts, entertainment, & recreation	10	2 857	790	151	72	63.2	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
SAN MARCOS, TX (HAYS COUNTY PART) *								
71	Arts, entertainment, & recreation	10	2 857	790	151	72	63.2	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
SAN SABA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SANSOM PARK, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SANTA FE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCHERTZ, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SCHERTZ, TX (COMAL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCHERTZ, TX (GUADALUPE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCHULENBURG, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SEABROOK, TX *								
71	Arts, entertainment, & recreation	7	2 155	656	117	30	59.4	18.4
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SEABROOK, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	7	2 155	656	117	30	59.4	18.4
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SEAGOVILLE, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEAGOVILLE, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEALY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEGUIN, TX								
71	Arts, entertainment, & recreation	5	1 262	343	78	37	39.0	.2
SHERMAN, TX								
71	Arts, entertainment, & recreation	10	1 793	451	91	60	39.5	25.0
713	Amusement, gambling, & recreation industries	10	1 793	451	91	60	39.5	25.0
SILSBEE, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
SINTON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SLATON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SNYDER, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH HOUSTON, TX								
71	Arts, entertainment, & recreation	7	3 723	609	155	99	3.1	44.1
713	Amusement, gambling, & recreation industries	7	3 723	609	155	99	3.1	44.1
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
SOUTHLAKE, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTHLAKE, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SPEARMAN, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING VALLEY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
STAFFORD, TX *								
71	Arts, entertainment, & recreation	10	3 318	766	176	52	54.3	2.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
STAFFORD, TX (FORT BEND COUNTY PART) *								
71	Arts, entertainment, & recreation	10	3 318	766	176	52	54.3	2.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
STAMFORD, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STAMFORD, TX (JONES COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STANTON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STEPHENVILLE, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SUGAR LAND, TX								
71	Arts, entertainment, & recreation	9	11 577	3 876	900	234	35.6	.2
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
SULPHUR SPRINGS, TX								
71	Arts, entertainment, & recreation	3	342	100	30	16	79.5	20.5
SWEETWATER, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAFT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAYLOR, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TEMPLE, TX								
71	Arts, entertainment, & recreation	19	7 415	2 358	591	256	31.3	7.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
TERRELL, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TERRELL HILLS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TEXARKANA, TX								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
TEXAS CITY, TX *								
71	Arts, entertainment, & recreation	9	2 036	514	135	53	54.6	12.2
TEXAS CITY, TX (GALVESTON COUNTY PART) *								
71	Arts, entertainment, & recreation	9	2 036	514	135	53	54.6	12.2
THE COLONY, TX								
71	Arts, entertainment, & recreation	3	328	45	—	—	D	39.9
TOMBALL, TX *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
TOMBALL, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
TROPHY CLUB, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
TROPHY CLUB, TX (DENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
TULIA, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TYLER, TX								
71	Arts, entertainment, & recreation	23	33 299	6 243	1 410	386	11.1	.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
UNIVERSAL CITY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
UNIVERSITY PARK, TX								
71	Arts, entertainment, & recreation	4	1 475	488	193	17	54.8	22.4
UVALDE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VERNON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VICTORIA, TX								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
VIDOR, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WACO, TX								
71	Arts, entertainment, & recreation	29	18 904	6 686	969	431	23.3	3.6
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	4 545	903	215	114	21.2	9.7
713940	Fitness & recreational sports centers	9	4 545	903	215	114	21.2	9.7
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
WATAUGA, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	D	D	D	b	D	D
WAXAHACHIE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WEATHERFORD, TX								
71	Arts, entertainment, & recreation	4	887	277	71	41	94.4	—
WEBSTER, TX								
71	Arts, entertainment, & recreation	8	8 629	1 606	373	165	2.6	6.3
713	Amusement, gambling, & recreation industries	8	8 629	1 606	373	165	2.6	6.3
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	1 806	503	104	65	D	—
713990	All other amusement & recreation industries	3	1 806	503	104	65	D	—
WESLACO, TX								
71	Arts, entertainment, & recreation	5	411	71	13	12	3.9	90.0
WEST, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
WEST COLUMBIA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST LAKE HILLS, TX								
71	Arts, entertainment, & recreation	9	6 792	2 138	404	165	7.5	.1
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
WEST UNIVERSITY PLACE, TX								
71	Arts, entertainment, & recreation	3	1 035	377	104	29	—	—
WHARTON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WHITE OAK, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WHITE SETTLEMENT, TX								
71	Arts, entertainment, & recreation	3	339	127	34	76	48.1	51.9
WICHITA FALLS, TX *								
71	Arts, entertainment, & recreation	23	14 435	3 706	800	319	17.0	25.6
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
WILLIS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILLOW PARK, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	WINDCREST, TX							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	WINNSBORO, TX *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WINNSBORO, TX (WOOD COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WOODVILLE, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WOODWAY, TX							
71	Arts, entertainment, & recreation	5	3 038	1 924	404	26	33.7	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
	WYLIE, TX *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WYLIE, TX (COLLIN COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	YOAKUM, TX *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	YOAKUM, TX (LAVACA COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF ANDERSON COUNTY, TX							
71	Arts, entertainment, & recreation	3	202	83	10	4	62.4	37.6
	BALANCE OF ANGELINA COUNTY, TX							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
	BALANCE OF ARANSAS COUNTY, TX							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	BALANCE OF ARCHER COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF ATASCOSA COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF AUSTIN COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BALANCE OF BANDERA COUNTY, TX							
71	Arts, entertainment, & recreation	8	2 612	729	172	42	23.5	9.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
	BALANCE OF BASTROP COUNTY, TX							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
	BALANCE OF BEE COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BELL COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BEXAR COUNTY, TX								
71	Arts, entertainment, & recreation	25	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	h	D	D
7131	Amusement parks & arcades	2	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	e	D	D
713940	Fitness & recreational sports centers	2	D	D	D	e	D	D
BALANCE OF BOWIE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BRAZORIA COUNTY, TX								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF BRAZOS COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF BREWSTER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF BRISCOE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BROWN COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF BURLESON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BURNET COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
BALANCE OF CALDWELL COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CALHOUN COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CAMERON COUNTY, TX								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CAMP COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CHAMBERS COUNTY, TX								
71	Arts, entertainment, & recreation	5	4 637	852	280	56	23.9	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
BALANCE OF CHEROKEE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COCHRAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COKE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COLEMAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COLLIN COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF COLLINGSWORTH COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COLORADO COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF COMAL COUNTY, TX								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF COMANCHE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF COOKE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CORYELL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COTTLE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CROCKETT COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DALLAM COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF DALLAS COUNTY, TX							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF DAWSON COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF DELTA COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DENTON COUNTY, TX							
71	Arts, entertainment, & recreation	12	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
7112122	Auto racetrack operation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
	BALANCE OF DEWITT COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DONLEY COUNTY, TX							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF EASTLAND COUNTY, TX							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF ECTOR COUNTY, TX							
71	Arts, entertainment, & recreation	5	2 767	718	121	29	38.4	.3
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF ELLIS COUNTY, TX							
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
	BALANCE OF ERATH COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FALLS COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FANNIN COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FORT BEND COUNTY, TX							
71	Arts, entertainment, & recreation	16	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	f	D	D
7139	Other amusement & recreation services	12	D	D	D	f	D	D
71391	Golf courses & country clubs	8	D	D	D	f	D	D
713910	Golf courses & country clubs	8	D	D	D	f	D	D
	BALANCE OF FRANKLIN COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF GAINES COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GALVESTON COUNTY, TX								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71393	Marinas	6	D	D	D	a	D	D
713930	Marinas	6	D	D	D	a	D	D
BALANCE OF GILLESPIE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GOLIAD COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GONZALES COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GRAY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRAYSON COUNTY, TX								
71	Arts, entertainment, & recreation	12	14 845	3 901	890	198	13.5	6.4
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71393	Marinas	8	D	D	D	c	D	D
713930	Marinas	8	D	D	D	c	D	D
BALANCE OF GREGG COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF GRIMES COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
BALANCE OF GUADALUPE COUNTY, TX								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BALANCE OF HALL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HANSFORD COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HARDIN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HARRIS COUNTY, TX								
71	Arts, entertainment, & recreation	130	118 627	30 334	6 883	2 311	13.2	4.7
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	7	D	D	D	b	D	D
71151	Independent artists, writers, & performers	7	D	D	D	b	D	D
711510	Independent artists, writers, & performers	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	111	D	D	D	g	D	D
7131	Amusement parks & arcades	7	D	D	D	c	D	D
71311	Amusement & theme parks	3	D	D	D	c	D	D
713110	Amusement & theme parks	3	D	D	D	c	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	102	D	D	D	g	D	D
71391	Golf courses & country clubs	20	D	D	D	f	D	D
713910	Golf courses & country clubs	20	D	D	D	f	D	D
71394	Fitness & recreational sports centers	40	24 460	8 201	1 975	788	18.9	7.4
713940	Fitness & recreational sports centers	40	24 460	8 201	1 975	788	18.9	7.4
7139405	Roller skating rinks	6	1 712	317	58	56	32.0	.4
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	31	D	D	D	c	D	D
713990	All other amusement & recreation industries	31	D	D	D	c	D	D
BALANCE OF HARRISON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HAYS COUNTY, TX								
71	Arts, entertainment, & recreation	6	2 413	758	182	74	29.3	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF HENDERSON COUNTY, TX								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF HIDALGO COUNTY, TX								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
BALANCE OF HILL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
BALANCE OF HOOD COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 846	605	112	40	47.5	43.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF HOUSTON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HOWARD COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF HUDSPETH COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HUNT COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 721	481	92	30	80.1	19.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF HUTCHINSON COUNTY, TX							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF JASPER COUNTY, TX							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, TX							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BALANCE OF JIM WELLS COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF JOHNSON COUNTY, TX							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF KARNES COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF KAUFMAN COUNTY, TX							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF KENDALL COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF KENT COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF KERR COUNTY, TX							
71	Arts, entertainment, & recreation	10	2 400	843	179	28	23.8	16.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
	BALANCE OF KIMBLE COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF KINNEY COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
	BALANCE OF KLEBERG COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF KNOX COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF LAMAR COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF LAMB COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF LA SALLE COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LEE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LEON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
BALANCE OF LIMESTONE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LIPSCOMB COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LIVE OAK COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LLANO COUNTY, TX								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	e	D	D
713910	Golf courses & country clubs	3	D	D	D	e	D	D
BALANCE OF LUBBOCK COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MCLENNAN COUNTY, TX								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF MARION COUNTY, TX								
71	Arts, entertainment, & recreation	7	1 013	274	41	19	39.5	33.0
BALANCE OF MATAGORDA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MAVERICK COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
BALANCE OF MEDINA COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF MIDLAND COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF MILAM COUNTY, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF MONTAGUE COUNTY, TX								
71	Arts, entertainment, & recreation	4	440	118	25	15	17.0	6.8

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MONTGOMERY COUNTY, TX								
71	Arts, entertainment, & recreation	40	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	4	12 925	4 047	886	289	2.0	—
713910	Golf courses & country clubs	4	12 925	4 047	886	289	2.0	—
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	b	D	D
BALANCE OF NACOGDOCHES COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF NUECES COUNTY, TX								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
BALANCE OF OCHILTREE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF PALO PINTO COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF PANOLA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PARKER COUNTY, TX								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF PARMER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF POLK COUNTY, TX								
71	Arts, entertainment, & recreation	4	444	71	18	11	77.5	—
BALANCE OF POTTER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RAINS COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RANDALL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF REAGAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF RED RIVER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF REFUGIO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF ROCKWALL COUNTY, TX							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF RUNNELS COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF RUSK COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SABINE COUNTY, TX							
71	Arts, entertainment, & recreation	4	530	138	30	14	100.0	—
	BALANCE OF SAN AUGUSTINE COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SAN JACINTO COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SAN PATRICIO COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SAN SABA COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SCURRY COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF SHACKELFORD COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SHELBY COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SMITH COUNTY, TX							
71	Arts, entertainment, & recreation	16	4 214	1 166	248	92	34.4	1.9
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
	BALANCE OF STARR COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF STERLING COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SUTTON COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF SWISHER COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF TARRANT COUNTY, TX							
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
	BALANCE OF TAYLOR COUNTY, TX							
71	Arts, entertainment, & recreation	4	343	92	17	7	100.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF TITUS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TOM GREEN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TRAVIS COUNTY, TX								
71	Arts, entertainment, & recreation	53	66 326	14 520	3 162	920	10.6	4.3
711	Performing arts, spectator sports, & related industries	19	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	30	D	D	D	f	D	D
71391	Golf courses & country clubs	14	D	D	D	f	D	D
713910	Golf courses & country clubs	14	D	D	D	f	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
BALANCE OF TRINITY COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF UPSHUR COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF UVALDE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF VAL VERDE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF VAN ZANDT COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF VICTORIA COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WALKER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WALLER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WEBB COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WHARTON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WICHITA COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WILBARGER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WILLIAMSON COUNTY, TX								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BALANCE OF WILSON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WISE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
BALANCE OF WOOD COUNTY, TX								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF ZAPATA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ZAVALA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

TEXAS

Abernathy is in Hale and Lubbock Counties.

Abilene is in Jones and Taylor Counties.

Amarillo is in Potter and Randall Counties.

Aransas Pass is in Aransas, Nueces, and San Patricio Counties.

Austin is in Travis and Williamson Counties.

Azle is in Parker and Tarrant Counties.

Baytown is in Chambers and Harris Counties.

Burleson is in Johnson and Tarrant Counties.

Carrollton is in Collin, Dallas, and Denton Counties.

Cedar Hill is in Dallas and Ellis Counties.

Cedar Park is in Travis and Williamson Counties.

Coppell is in Dallas and Denton Counties.

Copperas Cove is in Coryell and Lampasas Counties.

Corpus Christi is in Kleberg, Nueces, and San Patricio Counties.

Crowley is in Johnson and Tarrant Counties.

Dalhart is in Dallam and Hartley Counties.

Dallas is in Collin, Dallas, Denton, Kaufman, and Rockwall Counties.

Denver City is in Gaines and Yoakum Counties; it annexed into Gaines County in December 1991, but this change was not submitted to the Census Bureau until October 1992.

Fair Oaks Ranch is in Bexar, Comal, and Kendall Counties.

Flower Mound is in Dallas, Denton, and Tarrant Counties.

Fort Worth is in Denton and Tarrant Counties.

Friendswood is in Galveston and Harris Counties.

Frisco is in Collin and Denton Counties.

Garland is in Collin, Dallas, and Rockwall Counties.

Gladewater is in Gregg and Upshur Counties.

Glenn Heights is in Dallas and Ellis Counties.

Grand Prairie is in Dallas, Ellis, and Tarrant Counties.

Grapevine is in Dallas, Denton, and Tarrant Counties.

Hamlin is in Fisher and Jones Counties.

Houston is in Fort Bend, Harris, and Montgomery Counties.

Katy is in Fort Bend, Harris, and Waller Counties.

Kilgore is in Gregg and Rusk Counties.

League City is in Galveston and Harris Counties.

Leander is in Travis and Williamson Counties.

Lewisville is in Dallas and Denton Counties.

Longview is in Gregg and Harrison Counties.

Lytle is in Atascosa, Bexar, and Medina Counties.

McGregor is in Coryell and McLennan Counties; it annexed into Coryell County in November 1996.

Mansfield is in Ellis, Johnson, and Tarrant Counties.

Midland is in Martin and Midland Counties.

Mineral Wells is in Palo Pinto and Parker Counties.

Missouri City is in Fort Bend and Harris Counties.

Monahans is in Ward and Winkler Counties.

New Braunfels is in Comal and Guadalupe Counties.

Odessa is in Ector and Midland Counties.

Ovilla is in Dallas and Ellis Counties.

Pearland is in Brazoria and Harris Counties.

Plano is in Collin and Denton Counties.

Portland is in Nueces and San Patricio Counties.

Progreso was incorporated in November 1991, but this change was not submitted to the Census Bureau until September 1992.

Richardson is in Collin and Dallas Counties.

Rio Grande City was incorporated in May 1993.

Round Rock is in Travis and Williamson Counties.

Rowlett is in Dallas and Rockwall Counties.

Royse City is in Collin and Rockwall Counties.

Sachse is in Collin and Dallas Counties.

San Diego is in Duval and Jim Wells Counties.

San Marcos is in Caldwell and Hays Counties.

Schertz is in Bexar, Comal, and Guadalupe Counties.

Seabrook is in Chambers, Galveston, and Harris Counties.

Seagoville is in Dallas and Kaufman Counties.

Southlake is in Denton and Tarrant Counties.

Stafford is in Fort Bend and Harris Counties.

Stamford is in Haskell and Jones Counties.

Texas City is in Chambers and Galveston Counties; it annexed into Chambers County in October 1992.

Tomball is in Harris and Montgomery Counties.

Trophy Club is in Denton and Tarrant Counties.

Wichita Falls is in Wichita County; it detached from Archer County in October 1996.

Winnsboro is in Franklin and Wood Counties.

Wylie is in Collin, Dallas, and Rockwall Counties.

Yoakum is in DeWitt and Lavaca Counties.

Appendix E. Metropolitan Areas

TEXAS

Abilene, TX MSA

Taylor County, TX

Amarillo, TX MSA

Potter County, TX

Randall County, TX

Austin—San Marcos, TX MSA

Bastrop County, TX

Caldwell County, TX

Hays County, TX

Travis County, TX

Williamson County, TX

Beaumont—Port Arthur, TX MSA

Hardin County, TX

Jefferson County, TX

Orange County, TX

Brazoria, TX PMSA

Brazoria County, TX

Brownsville—Harlingen—San Benito, TX MSA

Cameron County, TX

Bryan—College Station, TX MSA

Brazos County, TX

Corpus Christi, TX MSA

Nueces County, TX

San Patricio County, TX

Dallas, TX PMSA

Collin County, TX

Dallas County, TX

Denton County, TX

Ellis County, TX

Henderson County, TX

Hunt County, TX

Kaufman County, TX

Rockwall County, TX

Dallas—Fort Worth, TX CMSA

Dallas, TX PMSA

Collin County, TX

Dallas County, TX

Denton County, TX

Ellis County, TX

Henderson County, TX

Hunt County, TX

Kaufman County, TX

Rockwall County, TX

Fort Worth—Arlington, TX PMSA

Hood County, TX

Johnson County, TX

Parker County, TX

Tarrant County, TX

El Paso, TX MSA

El Paso County, TX

Fort Worth—Arlington, TX PMSA

Hood County, TX

Johnson County, TX

Parker County, TX

Tarrant County, TX

Galveston—Texas City, TX PMSA

Galveston County, TX

Houston, TX PMSA

Chambers County, TX

Fort Bend County, TX

Harris County, TX

Liberty County, TX

Montgomery County, TX

Waller County, TX

Houston—Galveston—Brazoria, TX CMSA

Brazoria, TX PMSA

Brazoria County, TX

Galveston—Texas City, TX PMSA

Galveston County, TX

Houston, TX PMSA

Chambers County, TX

Fort Bend County, TX

Harris County, TX

Liberty County, TX

Montgomery County, TX

Waller County, TX

Killeen—Temple, TX MSA

Bell County, TX

Coryell County, TX

Laredo, TX MSA

Webb County, TX

Longview—Marshall, TX MSA

Gregg County, TX

Harrison County, TX

Upshur County, TX

Lubbock, TX MSA

Lubbock County, TX

McAllen—Edinburg—Mission, TX MSA

Hidalgo County, TX

Odessa—Midland, TX MSA

Ector County, TX

Midland County, TX

San Angelo, TX MSA

Tom Green County, TX

San Antonio, TX MSA

Bexar County, TX

Comal County, TX

Guadalupe County, TX

Wilson County, TX

Sherman—Denison, TX MSA

Grayson County, TX

Texarkana, TX—Texarkana, AR MSA

Miller County, AR

Bowie County, TX

Tyler, TX MSA

Smith County, TX

Victoria, TX MSA

Victoria County, TX

Waco, TX MSA

McLennan County, TX

Wichita Falls, TX MSA

Archer County, TX

Wichita County, TX

