

GROSS STATE SALES AND USE TAX COLLECTIONS BY BUSINESS CLASSIFICATION

Figure 32.1 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 1998-99

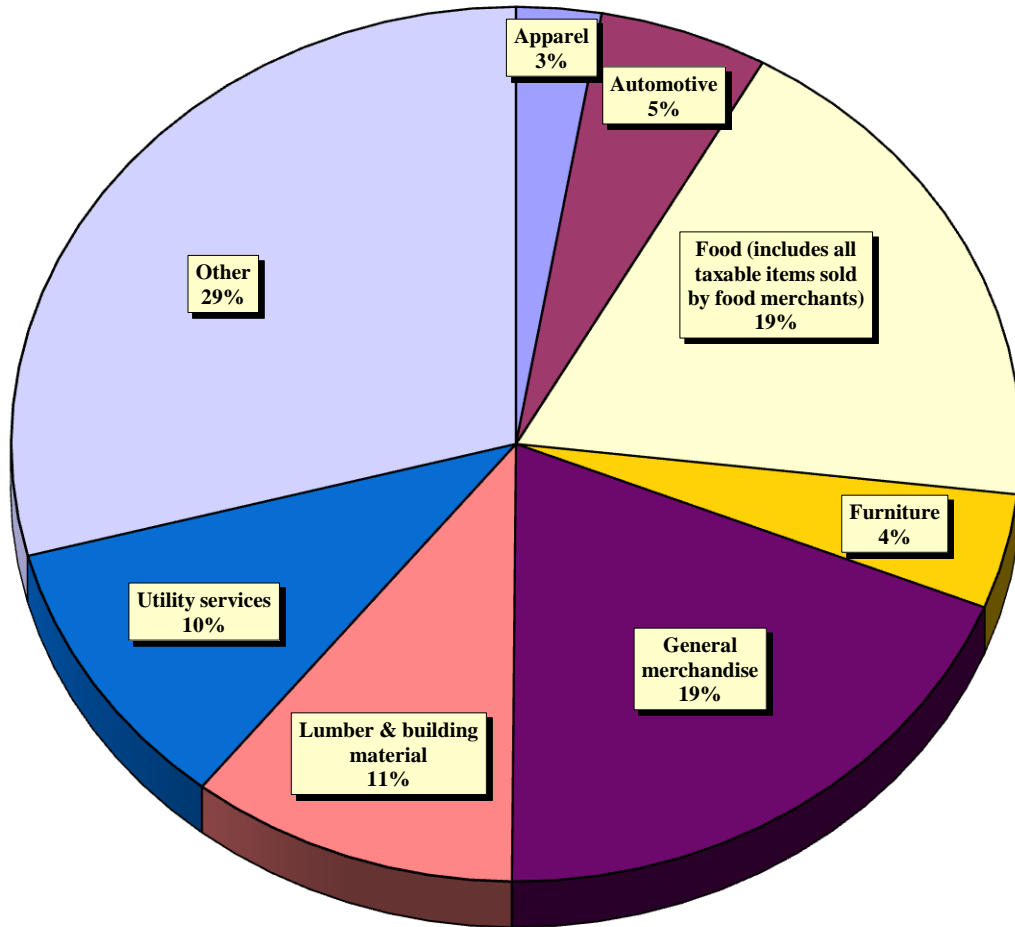
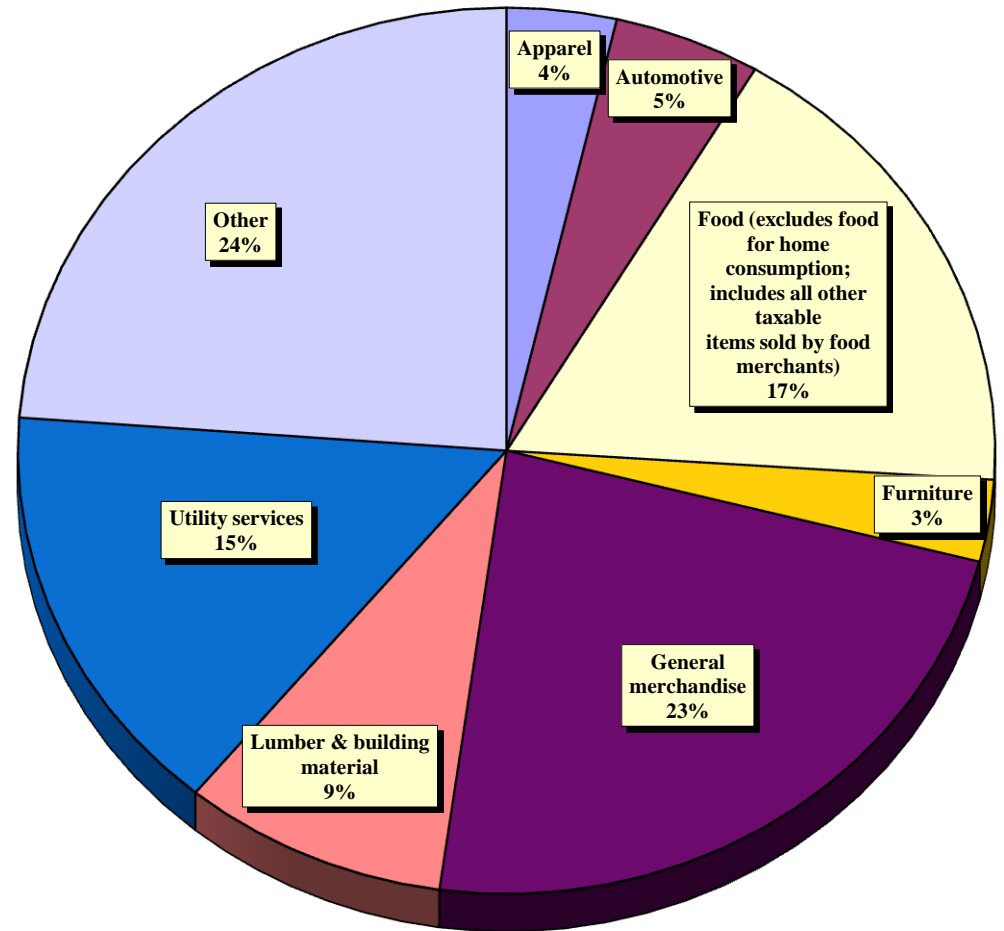


Figure 32.2 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 2012-13



Business classifications are not indicative of sales of specific products (merchandising lines), but are, instead, reflective of all taxable items sold by a merchant or business establishment coded in the classification. For example, the food category includes all transactions of establishments such as bakeries, dairy bars, vending machine operators, restaurants, grills, taverns, nightclubs, and grocers. All taxable items sold by a grocer including taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany are included in the food category while taxable food items sold by discount stores, wholesale buying clubs, department stores, and convenience stores are included in the general merchandise group - not the food group. Food for home consumption was subject to a State tax rate of 2% for ten (10) months during fiscal year 1998-99 prior to repeal for transactions on or after May 1, 1999; for fiscal year 2012-13, food for home consumption is not subject to a State tax but is subject to a local 2% tax rate.