

GROSS SALES AND USE TAX COLLECTIONS BY BUSINESS CLASSIFICATION

Figure 31.1 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 1988-89

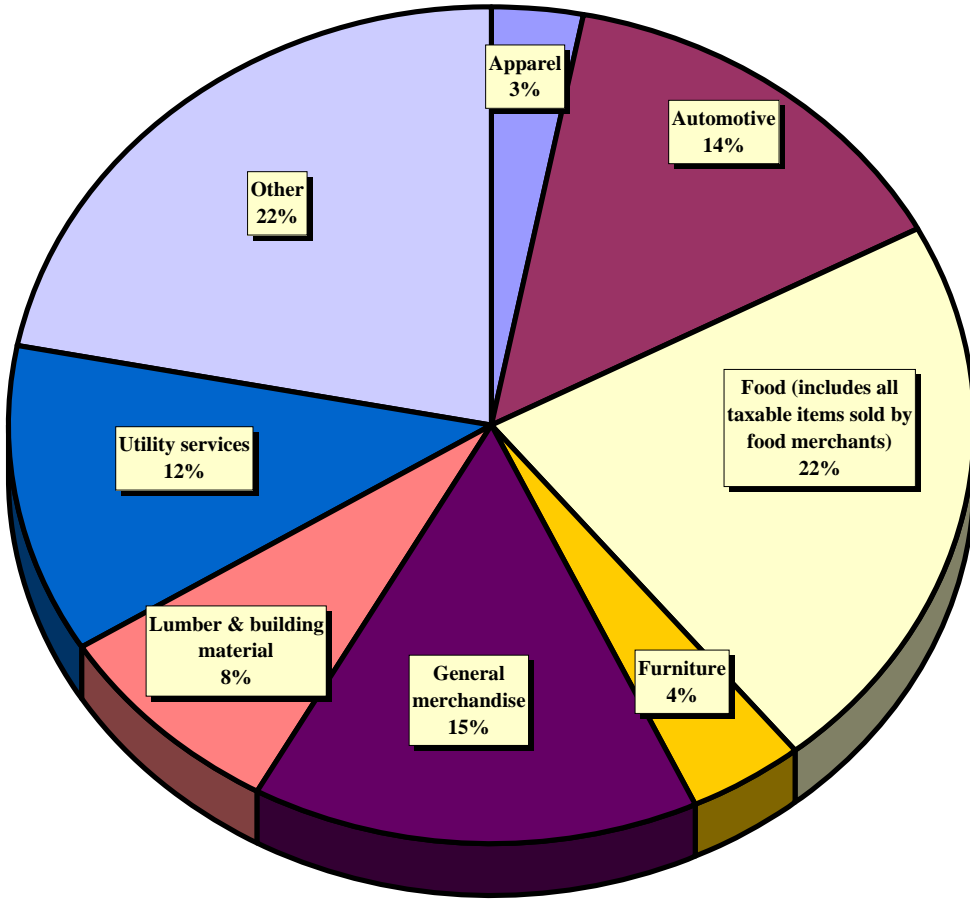
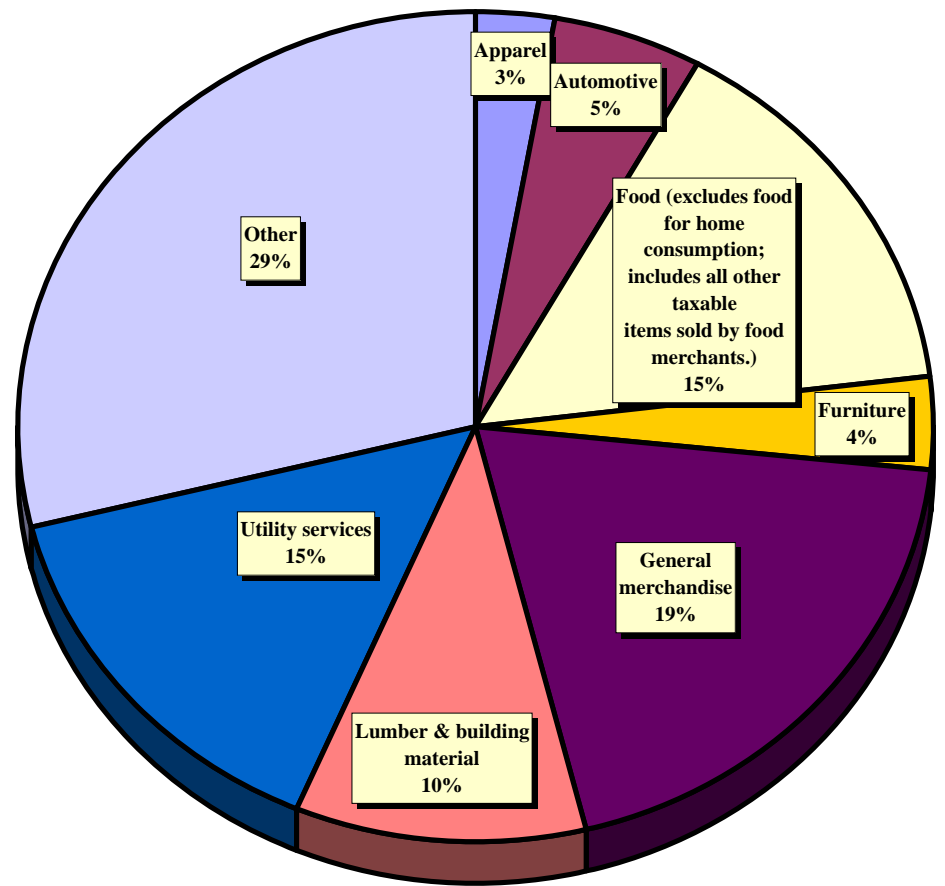


Figure 31.2 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 2002-03



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.