



## STATISTICAL ANALYSIS

ODT conducted a detailed analysis of the Limited Service Restaurant category primarily based on NAICS code 72, pulling out 830 sales tax accounts belonging to QSRs. These accounts represent over 1,000 separate locations (a master sales tax account could have multiple locations). Their FY 2013 returns were reviewed and the overall average taxable share of gross receipts that were reported as taxable gross receipts on their returns was 24.8%. In addition, sales were analyzed to identify seasonal patterns. Such patterns were found not to be significant.

*dollars in millions*

Period	Gross Sales	Exempt Sales	Taxable Sales	Exempt Share	Taxable Share
July 2012	\$ 230.0	\$ 174.8	\$ 55.3	76.0%	24.0%
Aug. 2012	\$ 209.2	\$ 154.9	\$ 54.4	74.0%	26.0%
Sept. 2012	\$ 214.0	\$ 161.4	\$ 52.6	75.4%	24.6%
Oct. 2012	\$ 209.2	\$ 158.0	\$ 51.2	75.5%	24.5%
Nov. 2012	\$ 185.7	\$ 137.8	\$ 47.9	74.2%	25.8%
Dec. 2012	\$ 200.7	\$ 150.3	\$ 50.4	74.9%	25.1%
Jan. 2013	\$ 211.9	\$ 164.3	\$ 47.6	77.5%	22.5%
Feb. 2013	\$ 183.0	\$ 139.1	\$ 43.9	76.0%	24.0%
March 2013	\$ 201.1	\$ 150.4	\$ 50.7	74.8%	25.2%
April 2013	\$ 212.0	\$ 159.2	\$ 52.8	75.1%	24.9%
May 2013	\$ 215.7	\$ 161.0	\$ 54.7	74.6%	25.4%
June 2013	\$ 220.2	\$ 163.2	\$ 57.0	74.1%	25.9%
<b>Total</b>	<b>\$2,492.8</b>	<b>\$1,874.4</b>	<b>\$618.4</b>	<b>75.2%</b>	<b>24.8%</b>