

Estimated Impact of Increasing Business Meal Deductibility from 50% to 80%

| State | Increase in Business Meal Spending 50% to 80% Deductibility (in millions) | Total Economic Impact In the State (in millions) | Total Employment Impact In the State (number of jobs created) |
|----------------------|---|--|---|
| Alabama | \$77 | \$155 | 2,464 |
| Alaska | \$17 | \$29 | 401 |
| Arizona | \$118 | \$235 | 3,125 |
| Arkansas | \$43 | \$87 | 1,451 |
| California | \$767 | \$1,797 | 20,868 |
| Colorado | \$114 | \$264 | 3,328 |
| Connecticut | \$71 | \$133 | 1,624 |
| Delaware | \$19 | \$35 | 402 |
| District of Columbia | \$31 | \$43 | 254 |
| Florida | \$368 | \$745 | 9,746 |
| Georgia | \$193 | \$446 | 5,642 |
| Hawaii | \$44 | \$86 | 1,154 |
| Idaho | \$24 | \$47 | 799 |
| Illinois | \$256 | \$610 | 7,207 |
| Indiana | \$117 | \$241 | 3,712 |
| Iowa | \$47 | \$95 | 1,544 |
| Kansas | \$46 | \$92 | 1,314 |
| Kentucky | \$78 | \$158 | 2,266 |
| Louisiana | \$81 | \$158 | 2,374 |
| Maine | \$24 | \$46 | 709 |
| Maryland | \$113 | \$235 | 2,750 |
| Massachusetts | \$161 | \$324 | 3,884 |
| Michigan | \$171 | \$341 | 5,272 |
| Minnesota | \$105 | \$240 | 3,270 |
| Mississippi | \$41 | \$78 | 1,340 |
| Missouri | \$115 | \$256 | 3,512 |
| Montana | \$20 | \$39 | 682 |
| Nebraska | \$31 | \$64 | 1,048 |
| Nevada | \$71 | \$127 | 1,703 |
| New Hampshire | \$29 | \$53 | 653 |
| New Jersey | \$170 | \$367 | 4,139 |
| New Mexico | \$37 | \$66 | 1,079 |
| New York | \$379 | \$751 | 8,855 |
| North Carolina | \$176 | \$371 | 5,435 |
| North Dakota | \$11 | \$20 | 333 |
| Ohio | \$217 | \$466 | 6,978 |
| Oklahoma | \$60 | \$127 | 2,016 |
| Oregon | \$82 | \$169 | 2,274 |
| Pennsylvania | \$212 | \$478 | 6,311 |
| Rhode Island | \$24 | \$45 | 598 |
| South Carolina | \$87 | \$179 | 2,689 |
| South Dakota | \$14 | \$27 | 458 |
| Tennessee | \$121 | \$272 | 3,531 |
| Texas | \$477 | \$1,164 | 14,109 |
| Utah | \$41 | \$92 | 1,375 |
| Vermont | \$11 | \$19 | 288 |
| Virginia | \$157 | \$331 | 4,155 |
| Washington | \$129 | \$279 | 3,419 |
| West Virginia | \$28 | \$47 | 830 |
| Wisconsin | \$100 | \$210 | 3,399 |
| Wyoming | \$10 | \$16 | 293 |

Source: National Restaurant Association estimates, 2009