

MEMORANDUM

TO: Dawson Hobbes
 FROM: John Dunham
 Liam Stewart
 DATE: Revised November 10, 2020
 RE: Impact of Extending the Business Meal Deduction on the Alcohol Industry

As discussed, a provision of Senate’s recently introduced HEALS Act would allow for businesses to fully deduct business meals, an increase from the 50 percent presently allowed. While the provision in the current revision of the bill is set to expire in January 2021, extending this date to January 2022 would provide much needed relief to the beverage industry.

Using data from the IRS’s 2016 Statistics of Income, businesses saved approximately \$22.7 billion by deducting meals, or approximately \$24.7 billion adjusted for inflation to 2020. Using the Bureau of Labor Statistics’ Consumer Expenditure Survey, this translates to over \$3.8 billion in savings on alcohol expenditures by businesses. By allowing businesses to fully deduct these costs, spending on these goods can be increased accordingly, increasing spending on wine and spirits at restaurants by over \$2.0 billion.

In addition, much of the tax revenue lost by extending deduction to January 2022 would be recouped in the form of excise taxes on increased alcohol sales and business and income taxes on newly created jobs, to the tune of nearly \$880 million in federal excise and business taxes, and \$1.04 billion in state and local taxes. This equates to creating roughly \$5.13 in economic activity per net tax dollar, and more than \$50 less per job than the federal government is currently spending via unemployment benefits.

Table 1
Economic Impact of Extending Full Deduction of Business Meals to January 2022

	Jobs	Wages	Output
Direct	34,728	\$1,236,573,000	\$3,809,806,000
Beer Production	1,223	\$90,047,000	\$785,070,000
Wine Production	827	\$55,396,000	\$290,012,000
Spirits Production	229	\$22,642,000	\$316,496,000
Wine & Spirits Wholesale	1,012	\$86,036,000	\$248,122,000
Beer Distribution	2,476	\$165,707,000	\$430,163,000
Retail	28,961	\$816,745,000	\$1,739,943,000
Supplier	13,135	\$854,533,000	\$2,873,868,000
Induced	19,227	\$992,176,000	\$3,152,756,000
Total	67,090	\$3,083,282,000	\$9,836,430,000

The impact of this small change would be felt throughout the industry, adding nearly 29,000 jobs in the suffering restaurant industry, 3,500 jobs in wholesaling and distribution and 2,300 jobs in production. Suppliers to these industries would be able to add over 13,100 jobs and increased spending would result in the addition of another 19,200 jobs. The overall impact nationwide would be over 67,000 new jobs, \$3.0 billion in wages, and \$9.8 billion in economic output.

State-by-state impacts of the business meal deduction can be found in the Appendix of this document, calculated using JDA’s Regulatory Assessment Model (RAM), which combines data on consumer preferences, pricing and tax data, and transportation costs to model cross-border flow of goods and services.

Appendix

Impact of Extending Full Deduction of Business Meals to January 2022 in Alabama

	Jobs	Wages	Output
Direct	295	\$9,225,000	\$25,611,000
Beer	3	\$101,000	\$1,524,000
Wine	0	\$10,000	\$105,000
Spirits	1	\$62,000	\$868,000
Beer Distribution	44	\$2,603,000	\$6,841,000
Wine & Spirits Wholesaling	7	\$483,000	\$1,478,000
Retail	240	\$5,966,000	\$14,796,000
Supplier	109	\$5,415,000	\$22,897,000
Induced	143	\$6,105,000	\$24,934,000
Total	546	\$20,745,000	\$73,442,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Alaska

	Jobs	Wages	Output
Direct	88	\$3,220,000	\$8,977,000
Beer	4	\$185,000	\$2,041,000
Wine	0	\$3,000	\$30,000
Spirits	0	\$13,000	\$412,000
Beer Distribution	7	\$389,000	\$1,196,000
Wine & Spirits Wholesaling	2	\$129,000	\$508,000
Retail	75	\$2,500,000	\$4,791,000
Supplier	27	\$1,565,000	\$5,477,000
Induced	39	\$1,993,000	\$6,452,000
Total	154	\$6,778,000	\$20,906,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Arizona

	Jobs	Wages	Output
Direct	744	\$23,458,000	\$61,020,000
Beer	14	\$383,000	\$6,744,000
Wine	3	\$80,000	\$883,000
Spirits	1	\$30,000	\$1,154,000
Beer Distribution	49	\$3,198,000	\$8,215,000
Wine & Spirits Wholesaling	20	\$1,604,000	\$4,608,000
Retail	657	\$18,164,000	\$39,417,000
Supplier	233	\$12,751,000	\$44,597,000
Induced	362	\$16,775,000	\$53,030,000
Total	1,339	\$52,984,000	\$158,647,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Arkansas

	Jobs	Wages	Output
Direct	169	\$5,443,000	\$30,483,000
Beer	7	\$144,000	\$3,771,000
Wine	2	\$85,000	\$580,000
Spirits	9	\$747,000	\$14,515,000
Beer Distribution	22	\$1,287,000	\$3,705,000
Wine & Spirits Wholesaling	4	\$348,000	\$1,167,000
Retail	126	\$2,832,000	\$6,745,000
Supplier	96	\$5,092,000	\$21,715,000
Induced	105	\$4,294,000	\$17,476,000
Total	370	\$14,829,000	\$69,674,000

Impact of Extending Full Deduction of Business Meals to January 2022 in California

	Jobs	Wages	Output
Direct	4,653	\$205,036,000	\$627,327,000
Beer	162	\$12,744,000	\$113,837,000
Wine	458	\$39,584,000	\$173,999,000
Spirits	12	\$1,340,000	\$21,979,000
Beer Distribution	233	\$15,854,000	\$41,621,000
Wine & Spirits Wholesaling	104	\$8,659,000	\$26,131,000
Retail	3,683	\$126,856,000	\$249,761,000
Supplier	2,255	\$164,395,000	\$483,253,000
Induced	3,251	\$187,826,000	\$554,044,000
Total	10,159	\$557,257,000	\$1,664,624,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Colorado

	Jobs	Wages	Output
Direct	793	\$29,421,000	\$120,142,000
Beer	114	\$8,433,000	\$67,645,000
Wine	6	\$112,000	\$1,796,000
Spirits	6	\$176,000	\$5,175,000
Beer Distribution	37	\$2,497,000	\$6,016,000
Wine & Spirits Wholesaling	21	\$1,884,000	\$5,010,000
Retail	608	\$16,319,000	\$34,500,000
Supplier	452	\$32,416,000	\$101,268,000
Induced	600	\$29,660,000	\$88,396,000
Total	1,846	\$91,497,000	\$309,806,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Connecticut

	Jobs	Wages	Output
Direct	378	\$15,372,000	\$49,819,000
Beer	10	\$355,000	\$5,373,000
Wine	4	\$86,000	\$1,025,000
Spirits	9	\$1,354,000	\$13,234,000
Beer Distribution	23	\$1,881,000	\$4,802,000
Wine & Spirits Wholesaling	20	\$2,127,000	\$6,178,000
Retail	312	\$9,569,000	\$19,206,000
Supplier	125	\$11,308,000	\$30,530,000
Induced	211	\$13,586,000	\$35,218,000
Total	715	\$40,266,000	\$115,567,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Delaware

	Jobs	Wages	Output
Direct	109	\$4,041,000	\$11,359,000
Beer	4	\$238,000	\$2,355,000
Wine	0	\$16,000	\$119,000
Spirits	0	\$9,000	\$226,000
Beer Distribution	9	\$648,000	\$1,587,000
Wine & Spirits Wholesaling	10	\$868,000	\$2,359,000
Retail	85	\$2,261,000	\$4,712,000
Supplier	34	\$2,271,000	\$7,456,000
Induced	52	\$2,698,000	\$9,555,000
Total	195	\$9,010,000	\$28,370,000

Impact of Extending Full Deduction of Business Meals to January 2022 in The District Of Columbia

	Jobs	Wages	Output
Direct	206	\$8,822,000	\$17,311,000
Beer	1	\$41,000	\$516,000
Wine	0	\$7,000	\$29,000
Spirits	1	\$52,000	\$451,000
Beer Distribution	8	\$636,000	\$1,414,000
Wine & Spirits Wholesaling	6	\$743,000	\$1,588,000
Retail	190	\$7,343,000	\$13,312,000
Supplier	31	\$2,980,000	\$6,898,000
Induced	56	\$4,329,000	\$10,139,000
Total	293	\$16,131,000	\$34,348,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Florida

	Jobs	Wages	Output
Direct	2,470	\$78,682,000	\$210,962,000
Beer	49	\$3,181,000	\$28,441,000
Wine	6	\$241,000	\$1,907,000
Spirits	10	\$958,000	\$11,308,000
Beer Distribution	154	\$9,588,000	\$25,551,000
Wine & Spirits Wholesaling	75	\$5,803,000	\$17,678,000
Retail	2,176	\$58,911,000	\$126,078,000
Supplier	812	\$43,918,000	\$155,585,000
Induced	1,265	\$57,163,000	\$182,012,000
Total	4,547	\$179,763,000	\$548,559,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Georgia

	Jobs	Wages	Output
Direct	809	\$26,915,000	\$78,480,000
Beer	32	\$3,478,000	\$20,920,000
Wine	4	\$198,000	\$1,271,000
Spirits	1	\$157,000	\$1,663,000
Beer Distribution	60	\$4,027,000	\$10,446,000
Wine & Spirits Wholesaling	31	\$2,629,000	\$7,599,000
Retail	680	\$16,425,000	\$36,582,000
Supplier	302	\$18,179,000	\$65,199,000
Induced	454	\$21,293,000	\$74,235,000
Total	1,566	\$66,387,000	\$217,914,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Hawaii

	Jobs	Wages	Output
Direct	232	\$8,906,000	\$23,592,000
Beer	9	\$485,000	\$4,303,000
Wine	0	\$13,000	\$94,000
Spirits	1	\$67,000	\$848,000
Beer Distribution	13	\$694,000	\$1,849,000
Wine & Spirits Wholesaling	7	\$418,000	\$1,350,000
Retail	202	\$7,228,000	\$15,148,000
Supplier	68	\$3,267,000	\$12,200,000
Induced	106	\$4,987,000	\$15,922,000
Total	406	\$17,160,000	\$51,714,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Idaho

	Jobs	Wages	Output
Direct	195	\$7,330,000	\$23,899,000
Beer	12	\$467,000	\$6,265,000
Wine	4	\$132,000	\$1,209,000
Spirits	1	\$81,000	\$1,252,000
Beer Distribution	24	\$1,215,000	\$3,512,000
Wine & Spirits Wholesaling	11	\$700,000	\$2,260,000
Retail	143	\$4,736,000	\$9,401,000
Supplier	88	\$4,345,000	\$16,509,000
Induced	113	\$4,557,000	\$15,949,000
Total	396	\$16,232,000	\$56,357,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Illinois

	Jobs	Wages	Output
Direct	1,445	\$51,434,000	\$144,700,000
Beer	43	\$1,861,000	\$23,108,000
Wine	14	\$332,000	\$3,947,000
Spirits	13	\$1,122,000	\$15,710,000
Beer Distribution	89	\$6,658,000	\$16,597,000
Wine & Spirits Wholesaling	40	\$3,816,000	\$10,706,000
Retail	1,247	\$37,646,000	\$74,631,000
Supplier	494	\$35,281,000	\$128,056,000
Induced	819	\$44,250,000	\$140,064,000
Total	2,757	\$130,965,000	\$412,820,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Indiana

	Jobs	Wages	Output
Direct	592	\$17,221,000	\$51,864,000
Beer	17	\$1,270,000	\$9,459,000
Wine	6	\$335,000	\$1,903,000
Spirits	4	\$438,000	\$4,846,000
Beer Distribution	38	\$2,355,000	\$6,284,000
Wine & Spirits Wholesaling	19	\$1,480,000	\$4,417,000
Retail	508	\$11,343,000	\$24,956,000
Supplier	204	\$12,049,000	\$50,009,000
Induced	293	\$14,153,000	\$54,833,000
Total	1,089	\$43,423,000	\$156,706,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Iowa

	Jobs	Wages	Output
Direct	442	\$11,184,000	\$32,436,000
Beer	7	\$143,000	\$3,565,000
Wine	5	\$79,000	\$1,327,000
Spirits	1	\$39,000	\$916,000
Beer Distribution	27	\$1,635,000	\$4,217,000
Wine & Spirits Wholesaling	4	\$342,000	\$1,004,000
Retail	398	\$8,946,000	\$21,406,000
Supplier	136	\$7,867,000	\$36,134,000
Induced	176	\$7,876,000	\$30,987,000
Total	754	\$26,927,000	\$99,557,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Kansas

	Jobs	Wages	Output
Direct	243	\$6,879,000	\$18,471,000
Beer	3	\$77,000	\$1,679,000
Wine	1	\$34,000	\$429,000
Spirits	0	\$16,000	\$485,000
Beer Distribution	21	\$1,321,000	\$3,509,000
Wine & Spirits Wholesaling	4	\$312,000	\$949,000
Retail	213	\$5,120,000	\$11,419,000
Supplier	83	\$4,594,000	\$19,128,000
Induced	111	\$5,034,000	\$20,304,000
Total	437	\$16,507,000	\$57,903,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Kentucky

	Jobs	Wages	Output
Direct	319	\$14,074,000	\$91,660,000
Beer	4	\$174,000	\$2,449,000
Wine	3	\$46,000	\$814,000
Spirits	48	\$6,051,000	\$69,486,000
Beer Distribution	29	\$1,731,000	\$4,826,000
Wine & Spirits Wholesaling	10	\$703,000	\$2,345,000
Retail	224	\$5,368,000	\$11,740,000
Supplier	227	\$13,085,000	\$51,229,000
Induced	266	\$11,509,000	\$42,888,000
Total	811	\$38,668,000	\$185,777,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Louisiana

	Jobs	Wages	Output
Direct	537	\$17,825,000	\$45,952,000
Beer	4	\$360,000	\$2,367,000
Wine	0	\$37,000	\$159,000
Spirits	2	\$243,000	\$2,416,000
Beer Distribution	54	\$3,897,000	\$10,642,000
Wine & Spirits Wholesaling	17	\$1,300,000	\$4,048,000
Retail	459	\$11,988,000	\$26,319,000
Supplier	155	\$8,607,000	\$34,272,000
Induced	247	\$10,852,000	\$40,747,000
Total	939	\$37,284,000	\$120,971,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Maine

	Jobs	Wages	Output
Direct	231	\$7,224,000	\$22,929,000
Beer	9	\$525,000	\$5,461,000
Wine	1	\$72,000	\$423,000
Spirits	1	\$80,000	\$1,498,000
Beer Distribution	22	\$1,254,000	\$3,449,000
Wine & Spirits Wholesaling	2	\$182,000	\$603,000
Retail	194	\$5,111,000	\$11,497,000
Supplier	80	\$3,756,000	\$13,488,000
Induced	109	\$4,536,000	\$15,215,000
Total	421	\$15,516,000	\$51,632,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Maryland

	Jobs	Wages	Output
Direct	585	\$20,259,000	\$60,123,000
Beer	10	\$352,000	\$5,636,000
Wine	4	\$111,000	\$1,266,000
Spirits	8	\$665,000	\$11,555,000
Beer Distribution	33	\$2,466,000	\$5,901,000
Wine & Spirits Wholesaling	17	\$1,506,000	\$4,273,000
Retail	512	\$15,159,000	\$31,492,000
Supplier	168	\$11,222,000	\$36,973,000
Induced	266	\$14,168,000	\$41,978,000
Total	1,019	\$45,649,000	\$139,074,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Massachusetts

	Jobs	Wages	Output
Direct	1,025	\$38,286,000	\$93,430,000
Beer	25	\$2,729,000	\$16,097,000
Wine	4	\$90,000	\$1,086,000
Spirits	4	\$119,000	\$3,757,000
Beer Distribution	40	\$3,424,000	\$7,617,000
Wine & Spirits Wholesaling	40	\$4,208,000	\$10,458,000
Retail	913	\$27,715,000	\$54,416,000
Supplier	265	\$21,144,000	\$61,769,000
Induced	499	\$31,219,000	\$83,416,000
Total	1,790	\$90,649,000	\$238,615,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Michigan

	Jobs	Wages	Output
Direct	1,040	\$32,099,000	\$96,980,000
Beer	34	\$1,881,000	\$18,117,000
Wine	16	\$968,000	\$5,359,000
Spirits	6	\$503,000	\$5,903,000
Beer Distribution	83	\$5,886,000	\$14,584,000
Wine & Spirits Wholesaling	28	\$2,455,000	\$6,988,000
Retail	872	\$20,407,000	\$46,029,000
Supplier	366	\$21,683,000	\$74,579,000
Induced	532	\$25,244,000	\$87,289,000
Total	1,938	\$79,026,000	\$258,848,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Minnesota

	Jobs	Wages	Output
Direct	760	\$22,819,000	\$62,674,000
Beer	21	\$1,433,000	\$11,440,000
Wine	4	\$206,000	\$1,144,000
Spirits	4	\$347,000	\$3,818,000
Beer Distribution	45	\$3,239,000	\$7,557,000
Wine & Spirits Wholesaling	12	\$1,093,000	\$2,841,000
Retail	675	\$16,502,000	\$35,874,000
Supplier	252	\$16,944,000	\$59,467,000
Induced	390	\$19,959,000	\$61,947,000
Total	1,402	\$59,722,000	\$184,088,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Mississippi

	Jobs	Wages	Output
Direct	124	\$3,388,000	\$9,811,000
Beer	1	\$33,000	\$596,000
Wine	0	\$2,000	\$25,000
Spirits	0	\$10,000	\$294,000
Beer Distribution	22	\$1,168,000	\$3,437,000
Wine & Spirits Wholesaling	3	\$183,000	\$642,000
Retail	98	\$1,993,000	\$4,819,000
Supplier	48	\$2,062,000	\$9,842,000
Induced	59	\$2,278,000	\$10,892,000
Total	231	\$7,728,000	\$30,545,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Missouri

	Jobs	Wages	Output
Direct	661	\$25,425,000	\$103,638,000
Beer	71	\$7,943,000	\$51,729,000
Wine	14	\$281,000	\$4,097,000
Spirits	6	\$462,000	\$7,937,000
Beer Distribution	52	\$3,476,000	\$8,838,000
Wine & Spirits Wholesaling	17	\$1,406,000	\$3,919,000
Retail	500	\$11,856,000	\$27,118,000
Supplier	345	\$20,277,000	\$71,651,000
Induced	466	\$20,862,000	\$71,343,000
Total	1,472	\$66,564,000	\$246,632,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Montana

	Jobs	Wages	Output
Direct	145	\$4,047,000	\$15,701,000
Beer	8	\$225,000	\$3,879,000
Wine	1	\$21,000	\$277,000
Spirits	3	\$95,000	\$2,762,000
Beer Distribution	20	\$939,000	\$2,842,000
Wine & Spirits Wholesaling	3	\$174,000	\$572,000
Retail	109	\$2,593,000	\$5,368,000
Supplier	64	\$2,885,000	\$11,802,000
Induced	67	\$2,638,000	\$9,083,000
Total	276	\$9,570,000	\$36,586,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Nebraska

	Jobs	Wages	Output
Direct	244	\$6,417,000	\$18,564,000
Beer	7	\$141,000	\$3,200,000
Wine	1	\$19,000	\$364,000
Spirits	0	\$7,000	\$434,000
Beer Distribution	15	\$972,000	\$2,495,000
Wine & Spirits Wholesaling	4	\$426,000	\$1,183,000
Retail	216	\$4,851,000	\$10,890,000
Supplier	80	\$5,721,000	\$20,595,000
Induced	111	\$5,302,000	\$19,974,000
Total	435	\$17,440,000	\$59,133,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Nevada

	Jobs	Wages	Output
Direct	583	\$20,405,000	\$62,706,000
Beer	4	\$88,000	\$1,833,000
Wine	1	\$73,000	\$378,000
Spirits	1	\$12,000	\$678,000
Beer Distribution	21	\$1,276,000	\$3,313,000
Wine & Spirits Wholesaling	18	\$1,362,000	\$4,079,000
Retail	539	\$17,594,000	\$52,424,000
Supplier	189	\$9,407,000	\$33,686,000
Induced	260	\$12,028,000	\$39,208,000
Total	1,032	\$41,840,000	\$135,600,000

Impact of Extending Full Deduction of Business Meals to January 2022 in New Hampshire

	Jobs	Wages	Output
Direct	187	\$6,632,000	\$21,822,000
Beer	13	\$1,010,000	\$8,348,000
Wine	1	\$24,000	\$255,000
Spirits	1	\$26,000	\$720,000
Beer Distribution	14	\$947,000	\$2,398,000
Wine & Spirits Wholesaling	4	\$385,000	\$920,000
Retail	154	\$4,239,000	\$9,182,000
Supplier	66	\$4,117,000	\$12,327,000
Induced	99	\$5,109,000	\$14,821,000
Total	352	\$15,858,000	\$48,970,000

Impact of Extending Full Deduction of Business Meals to January 2022 in New Jersey

	Jobs	Wages	Output
Direct	780	\$28,138,000	\$71,724,000
Beer	20	\$1,819,000	\$13,003,000
Wine	8	\$188,000	\$2,344,000
Spirits	2	\$140,000	\$2,281,000
Beer Distribution	53	\$4,262,000	\$10,191,000
Wine & Spirits Wholesaling	27	\$2,864,000	\$7,395,000
Retail	670	\$18,866,000	\$36,510,000
Supplier	232	\$18,329,000	\$55,234,000
Induced	392	\$23,601,000	\$67,681,000
Total	1,404	\$70,068,000	\$194,639,000

Impact of Extending Full Deduction of Business Meals to January 2022 in New Mexico

	Jobs	Wages	Output
Direct	204	\$6,112,000	\$20,815,000
Beer	9	\$265,000	\$4,216,000
Wine	10	\$430,000	\$3,035,000
Spirits	1	\$33,000	\$899,000
Beer Distribution	16	\$787,000	\$2,270,000
Wine & Spirits Wholesaling	7	\$369,000	\$1,347,000
Retail	161	\$4,227,000	\$9,048,000
Supplier	71	\$3,116,000	\$12,574,000
Induced	85	\$3,308,000	\$12,069,000
Total	360	\$12,536,000	\$45,458,000

Impact of Extending Full Deduction of Business Meals to January 2022 in New York

	Jobs	Wages	Output
Direct	2,124	\$95,407,000	\$307,827,000
Beer	107	\$12,961,000	\$89,857,000
Wine	38	\$3,467,000	\$14,284,000
Spirits	17	\$3,615,000	\$43,903,000
Beer Distribution	142	\$10,524,000	\$26,153,000
Wine & Spirits Wholesaling	77	\$7,407,000	\$19,758,000
Retail	1,743	\$57,432,000	\$113,872,000
Supplier	706	\$60,195,000	\$177,285,000
Induced	1,198	\$76,071,000	\$215,510,000
Total	4,028	\$231,673,000	\$700,622,000

Impact of Extending Full Deduction of Business Meals to January 2022 in North Carolina

	Jobs	Wages	Output
Direct	993	\$33,426,000	\$101,904,000
Beer	34	\$3,191,000	\$23,298,000
Wine	16	\$1,234,000	\$5,620,000
Spirits	3	\$721,000	\$4,806,000
Beer Distribution	71	\$4,468,000	\$11,494,000
Wine & Spirits Wholesaling	24	\$1,874,000	\$5,436,000
Retail	846	\$21,938,000	\$51,249,000
Supplier	370	\$21,229,000	\$76,898,000
Induced	540	\$24,506,000	\$87,543,000
Total	1,903	\$79,161,000	\$266,345,000

Impact of Extending Full Deduction of Business Meals to January 2022 in North Dakota

	Jobs	Wages	Output
Direct	114	\$3,066,000	\$7,995,000
Beer	1	\$37,000	\$699,000
Wine	0	\$5,000	\$129,000
Spirits	0	\$5,000	\$209,000
Beer Distribution	9	\$542,000	\$1,549,000
Wine & Spirits Wholesaling	2	\$203,000	\$623,000
Retail	100	\$2,274,000	\$4,787,000
Supplier	37	\$1,749,000	\$9,027,000
Induced	42	\$1,865,000	\$6,761,000
Total	193	\$6,680,000	\$23,783,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Ohio

	Jobs	Wages	Output
Direct	1,253	\$38,267,000	\$129,403,000
Beer	48	\$3,713,000	\$37,873,000
Wine	18	\$318,000	\$5,232,000
Spirits	4	\$216,000	\$7,470,000
Beer Distribution	89	\$5,730,000	\$14,542,000
Wine & Spirits Wholesaling	32	\$2,539,000	\$7,306,000
Retail	1,062	\$25,751,000	\$56,979,000
Supplier	464	\$27,413,000	\$106,135,000
Induced	664	\$30,551,000	\$109,740,000
Total	2,381	\$96,231,000	\$345,278,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Oklahoma

	Jobs	Wages	Output
Direct	240	\$7,522,000	\$25,370,000
Beer	15	\$414,000	\$7,641,000
Wine	2	\$29,000	\$566,000
Spirits	0	\$38,000	\$475,000
Beer Distribution	30	\$1,684,000	\$4,865,000
Wine & Spirits Wholesaling	6	\$434,000	\$1,447,000
Retail	187	\$4,924,000	\$10,376,000
Supplier	118	\$6,941,000	\$23,954,000
Induced	137	\$6,313,000	\$21,223,000
Total	496	\$20,776,000	\$70,547,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Oregon

	Jobs	Wages	Output
Direct	624	\$22,530,000	\$82,138,000
Beer	46	\$2,311,000	\$25,329,000
Wine	40	\$1,803,000	\$12,678,000
Spirits	5	\$235,000	\$5,020,000
Beer Distribution	48	\$3,113,000	\$7,680,000
Wine & Spirits Wholesaling	24	\$1,884,000	\$5,322,000
Retail	461	\$13,184,000	\$26,109,000
Supplier	317	\$18,887,000	\$60,127,000
Induced	392	\$18,188,000	\$56,415,000
Total	1,333	\$59,605,000	\$198,680,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Pennsylvania

	Jobs	Wages	Output
Direct	1,186	\$39,255,000	\$116,410,000
Beer	42	\$2,520,000	\$23,131,000
Wine	18	\$394,000	\$5,156,000
Spirits	6	\$246,000	\$5,070,000
Beer Distribution	103	\$7,349,000	\$18,211,000
Wine & Spirits Wholesaling	10	\$891,000	\$2,496,000
Retail	1,007	\$27,853,000	\$62,344,000
Supplier	441	\$31,698,000	\$102,155,000
Induced	667	\$35,936,000	\$111,634,000
Total	2,294	\$106,889,000	\$330,199,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Rhode Island

	Jobs	Wages	Output
Direct	132	\$3,966,000	\$11,178,000
Beer	4	\$127,000	\$1,981,000
Wine	1	\$49,000	\$260,000
Spirits	1	\$70,000	\$732,000
Beer Distribution	4	\$252,000	\$627,000
Wine & Spirits Wholesaling	3	\$304,000	\$871,000
Retail	119	\$3,165,000	\$6,708,000
Supplier	35	\$2,163,000	\$6,994,000
Induced	56	\$2,765,000	\$8,565,000
Total	223	\$8,894,000	\$26,737,000

Impact of Extending Full Deduction of Business Meals to January 2022 in South Carolina

	Jobs	Wages	Output
Direct	454	\$13,507,000	\$37,870,000
Beer	5	\$181,000	\$2,583,000
Wine	1	\$39,000	\$264,000
Spirits	2	\$97,000	\$2,408,000
Beer Distribution	44	\$2,530,000	\$7,019,000
Wine & Spirits Wholesaling	18	\$1,318,000	\$4,194,000
Retail	385	\$9,341,000	\$21,402,000
Supplier	138	\$6,966,000	\$27,536,000
Induced	194	\$8,253,000	\$30,719,000
Total	786	\$28,726,000	\$96,125,000

Impact of Extending Full Deduction of Business Meals to January 2022 in South Dakota

	Jobs	Wages	Output
Direct	120	\$3,009,000	\$9,135,000
Beer	2	\$8,000	\$803,000
Wine	1	\$33,000	\$311,000
Spirits	0	\$0	\$345,000
Beer Distribution	8	\$475,000	\$1,347,000
Wine & Spirits Wholesaling	4	\$237,000	\$737,000
Retail	105	\$2,256,000	\$5,592,000
Supplier	39	\$2,193,000	\$8,801,000
Induced	47	\$2,150,000	\$7,746,000
Total	207	\$7,352,000	\$25,682,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Tennessee

	Jobs	Wages	Output
Direct	446	\$15,175,000	\$48,811,000
Beer	8	\$222,000	\$4,046,000
Wine	4	\$110,000	\$1,219,000
Spirits	9	\$609,000	\$9,801,000
Beer Distribution	54	\$3,434,000	\$9,245,000
Wine & Spirits Wholesaling	19	\$1,547,000	\$4,724,000
Retail	352	\$9,253,000	\$19,775,000
Supplier	181	\$10,367,000	\$39,716,000
Induced	257	\$13,101,000	\$44,451,000
Total	885	\$38,643,000	\$132,978,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Texas

	Jobs	Wages	Output
Direct	2,519	\$87,959,000	\$243,807,000
Beer	55	\$4,318,000	\$37,640,000
Wine	25	\$753,000	\$7,524,000
Spirits	6	\$422,000	\$7,761,000
Beer Distribution	244	\$16,494,000	\$46,240,000
Wine & Spirits Wholesaling	74	\$6,782,000	\$20,379,000
Retail	2,115	\$59,191,000	\$124,264,000
Supplier	918	\$61,117,000	\$208,743,000
Induced	1,418	\$75,137,000	\$241,495,000
Total	4,855	\$224,213,000	\$694,045,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Utah

	Jobs	Wages	Output
Direct	177	\$5,092,000	\$17,049,000
Beer	3	\$151,000	\$1,862,000
Wine	0	\$9,000	\$97,000
Spirits	3	\$193,000	\$3,395,000
Beer Distribution	14	\$865,000	\$2,160,000
Wine & Spirits Wholesaling	1	\$70,000	\$199,000
Retail	156	\$3,805,000	\$9,335,000
Supplier	78	\$3,992,000	\$15,429,000
Induced	95	\$4,124,000	\$15,865,000
Total	350	\$13,208,000	\$48,343,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Vermont

	Jobs	Wages	Output
Direct	119	\$3,707,000	\$12,125,000
Beer	6	\$284,000	\$2,752,000
Wine	1	\$45,000	\$307,000
Spirits	1	\$52,000	\$1,058,000
Beer Distribution	12	\$668,000	\$1,934,000
Wine & Spirits Wholesaling	3	\$143,000	\$469,000
Retail	97	\$2,515,000	\$5,606,000
Supplier	39	\$1,860,000	\$6,601,000
Induced	52	\$2,270,000	\$7,533,000
Total	210	\$7,837,000	\$26,259,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Virginia

	Jobs	Wages	Output
Direct	916	\$33,629,000	\$115,002,000
Beer	36	\$3,347,000	\$32,065,000
Wine	22	\$1,023,000	\$7,497,000
Spirits	3	\$335,000	\$6,308,000
Beer Distribution	68	\$4,601,000	\$11,674,000
Wine & Spirits Wholesaling	33	\$2,830,000	\$7,986,000
Retail	754	\$21,493,000	\$49,473,000
Supplier	310	\$20,120,000	\$67,778,000
Induced	453	\$22,099,000	\$71,542,000
Total	1,679	\$75,848,000	\$254,322,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Washington

	Jobs	Wages	Output
Direct	884	\$33,883,000	\$108,787,000
Beer	34	\$1,176,000	\$17,376,000
Wine	48	\$1,986,000	\$14,977,000
Spirits	5	\$183,000	\$4,906,000
Beer Distribution	74	\$5,352,000	\$13,599,000
Wine & Spirits Wholesaling	56	\$4,799,000	\$14,306,000
Retail	667	\$20,387,000	\$43,623,000
Supplier	386	\$25,145,000	\$81,255,000
Induced	496	\$26,487,000	\$81,672,000
Total	1,766	\$85,515,000	\$271,714,000

Impact of Extending Full Deduction of Business Meals to January 2022 in West Virginia

	Jobs	Wages	Output
Direct	98	\$2,811,000	\$8,465,000
Beer	2	\$23,000	\$742,000
Wine	1	\$14,000	\$235,000
Spirits	1	\$49,000	\$552,000
Beer Distribution	16	\$833,000	\$2,488,000
Wine & Spirits Wholesaling	2	\$114,000	\$391,000
Retail	77	\$1,779,000	\$4,057,000
Supplier	37	\$1,890,000	\$9,699,000
Induced	43	\$1,798,000	\$7,597,000
Total	179	\$6,499,000	\$25,761,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Wisconsin

	Jobs	Wages	Output
Direct	965	\$26,419,000	\$84,494,000
Beer	41	\$2,444,000	\$24,096,000
Wine	6	\$166,000	\$1,870,000
Spirits	2	\$74,000	\$2,234,000
Beer Distribution	64	\$3,969,000	\$10,106,000
Wine & Spirits Wholesaling	23	\$1,687,000	\$4,833,000
Retail	829	\$18,079,000	\$41,355,000
Supplier	334	\$19,168,000	\$73,056,000
Induced	443	\$20,183,000	\$69,901,000
Total	1,742	\$65,770,000	\$227,451,000

Impact of Extending Full Deduction of Business Meals to January 2022 in Wyoming

	Jobs	Wages	Output
Direct	76	\$2,207,000	\$7,052,000
Beer	3	\$57,000	\$1,377,000
Wine	0	\$2,000	\$109,000
Spirits	1	\$26,000	\$561,000
Beer Distribution	9	\$615,000	\$1,509,000
Wine & Spirits Wholesaling	(0)	\$16,000	\$42,000
Retail	62	\$1,491,000	\$3,454,000
Supplier	26	\$1,391,000	\$6,280,000
Induced	28	\$1,182,000	\$4,744,000
Total	130	\$4,780,000	\$18,076,000