

| <b>Foods and Food Products Defined w/ Examples</b>  |   | <b>Reduced State Sales Tax</b> | <b>Meals Tax Applies</b> | <b>Meals Tax Does Not Apply</b> |
|---|---|--------------------------------|--------------------------|---------------------------------|
| <b>Bakery Goods</b>   |   |                                |                          |                                 |
|   | Factory or Store Packaged for off-premise consumption   | X                              |                          | X                               |
|   | Cakes --- whole/half  | X                              |                          | X                               |
|   | Pies --- whole/half   | X                              |                          | X                               |
|   | Bagels, Breads  | X                              |                          | X                               |
|   | Cookies, Crackers   | X                              |                          | X                               |
|   | Doughnuts   | X                              |                          | X                               |
|   | Pastries  | X                              |                          | X                               |
|   | Non-packaged items served for on-premise consumption  |                                | X                        |                                 |
|   | Slice of Cake or Pie  |                                | X                        |                                 |
|   | Doughnuts served and eaten on-premise   |                                | X                        |                                 |
| <b>Beverages</b>  |   |                                |                          |                                 |
|   | Factory Sealed containers or bottles  |                                |                          |                                 |
|   | Beer and Wine sold for off-premise consumption  |                                |                          | X                               |
|   | Beer and Wine served w/meal in bars & restaurants   |                                | X                        |                                 |
|   | Bottled waters sold for off-premise consumption   | X                              |                          | X                               |
|   | Sodas, Teas, Coffee drinks for off-premise consumption  | X                              |                          | X                               |
|   | Beer & Wine, Bottled waters, Sodas, Teas, Coffees served in bars & restaurants for on-premise consumption |                                | X                        |                                 |
|   | Non-factory Sealed containers (st sales tax col. reflects containers w/lids)                              |                                |                          |                                 |
|   | Fountain drinks   | X                              | X                        |                                 |
|   | Coffee (hot in a cup)   |                                | X                        |                                 |
|   | Slurpees, Icees   | X                              | X                        |                                 |
|   | Hot chocolate in a cup  |                                | X                        |                                 |
| <b>Catering Services furnished on premises of another. All catering services are taxable.</b> |   |                                | X                        |                                 |
| <b>Soda and Beverages prepared for on-premise consumption at:</b>                             |   |                                |                          |                                 |
|   | Delicatessons and deli counters with seating facilities   |                                | X                        |                                 |
|   | Fast Food Establishments with seating facilities  |                                | X                        |                                 |
|   | Festivals   |                                | X                        |                                 |
|   | Movie Theaters  |                                | X                        |                                 |
|   | Sporting Arenas   |                                | X                        |                                 |
|   | Restaurants   |                                | X                        |                                 |
| <b>Fruit ---Singular, in bulk, or sliced in a container for off-premise consumption</b>       |   | X                              |                          | X                               |
| <b>Hot or cooked food types</b>   |   |                                |                          |                                 |
|   | Combined with other food products and sold as a meal replacement  |                                | X                        |                                 |
|   | Chilled after cooking and packaged for home consumption   | X                              |                          | X                               |

|   | <b>Foods and Food Products Defined w/Examples</b>                                 | <b>Reduced State Sales Tax</b> | <b>Meals Tax Applies</b> | <b>Meals Tax Does Not Apply</b> |
|---|---|--------------------------------|--------------------------|---------------------------------|
| <b>Ice Cream and frozen yogurts (St Sales tax col. Reflects containers w/lids)</b>  |   |                                |                          |                                 |
|   | Factory or bulk packaged or factory wrapped                                       |                                |                          |                                 |
|   | In a cone or container for immediate or off-premise consumption                   | X                              | X                        |                                 |
|   | Blizzards or McFlurries with or without lids                                      | X                              | X                        |                                 |
|   | Milkshakes with or without lids   | X                              | X                        |                                 |
|   | Ice cream floats & Sundaes with or without lids                                   | X                              | X                        |                                 |
|   | Slurpees or Ices with or without lids   | X                              | X                        |                                 |
| <b>On-Premise Foods --- All types hot or cold</b>   |   |                                |                          |                                 |
| <b>Miscellaneous:</b>   |   |                                |                          |                                 |
|   | Cold deli trays and party platters including food items sold by the pound         | X                              |                          | X                               |
|   | Food, Fruit and Gift baskets (not containing alcoholic beverages)                 | X                              |                          | X                               |
|   | ICE   | X                              |                          | X                               |
| <b>Movie Theaters, Sporting Arenas, Festivals (ALL food items)</b>  |   |                                |                          |                                 |
|   | Non-alcoholic cocktail mixes  | X                              |                          | X                               |
| <b>Sandwiches (hot or cold) --- All types</b>   |   |                                |                          |                                 |
| <b>Sandwiches, Burritos, and other similar single serving frozen or chilled food items, sold in an establishment with a customer operated heating device to render item palable</b> |   |                                |                          |                                 |
|   |   | X                              | X                        |                                 |
| <b>Salad bar items:</b>   |   |                                |                          |                                 |
|   | Salad bar items sold from a salad bar   | X                              | X                        |                                 |
|   | Prepackaged single serving salads   | X                              | X                        |                                 |
|   | Salads factory packaged for off premise consumption                               | X                              |                          | X                               |
|   | Salads sold by the pound (ie Potato, Macaroni, Cole slaw)                         | X                              |                          | X                               |
| <b>Seafood sold by the pound cooked by an employee-operated steam device at no additional charge</b>  |   |                                |                          |                                 |
|   |   | X                              |                          | X                               |
| <b>Snack foods (Not sold at Movie Theaters or Sporting Arenas)</b>  |   |                                |                          |                                 |
|   | Beef Jerky  | X                              |                          | X                               |
|   | Breath mints  | X                              |                          | X                               |
|   | Candy, candy & chocolate coated products and other confectionery                  | X                              |                          | X                               |
|   | Chewing gum   | X                              |                          | X                               |
|   | Snacks such as cheese balls, curls, filled snacks, puffs, and twists              | X                              |                          | X                               |
|   | Fruit flavored snacks (fruit roll-ups)  | X                              |                          | X                               |
|   | Fabricated snacks such as food bars or sqs, grain cakes, & shoestring pot. sticks | X                              |                          | X                               |
|   | Granola Bars  | X                              |                          | X                               |
|   | Popcorn (packaged for home consumption)   | X                              |                          | X                               |
|   | Potato Chips (factory packaged)   | X                              |                          | X                               |