

Foods and Food Products Defined w/ Examples	Reduced State Sales Tax	Meals Tax Applies	Meals Tax Does Not Apply
Bakery Goods			
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	
Beverages			
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 (state sales tax column reflects containers with lids)			
Fountain drinks	X	X	
Coffee (hot in a cup)		X	
Slurpees, Icees	X	X	
Hot chocolate in a cup		X	
Catering Services furnished on premises of another. All catering services are taxable.			
Soda and Beverages prepared for on-premise consumption at:			
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	
Fruit ---Singular, in bulk, or sliced in a container for off-premise consumption	X		X
Hot or cooked food types			
Combined with other food products and sold as a meal replacement		X	
Chilled after cooking and packaged for home consumption	X		X
Ice Cream and frozen yogurts (State Sales tax column reflects containers with lids)			
Factory or bulk packaged or factory wrapped	X		X
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 Icees with or without lids	X	X	
On-Premise Foods --- All types hot or cold		X	
Miscellaneous:			
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
Movie Theaters, Sporting Arenas, Festivals (All food items)			
Non-alcoholic cocktail mixes	X		X
Sandwiches (hot or cold) --- All types	X	X	
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 palatable	X	X	
Salad bar items:			
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
Seafood sold by the pound cooked by an employee-operated steam device at no additional charge			
X			X
Snack foods (Not sold at Movie Theaters or Sporting Arenas)			
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