

Note: "Utensils provided by the seller" means that it is the seller's business practice to physically give or hand the utensils to the purchaser, the seller makes eating utensils available or the seller arranges for the eating utensils to specifically accompany or be added to the food items being sold. Food and food ingredients taxed at the 0% state sales and use tax rate remain subject to any applicable municipal and county sales and use taxes.

Product Description	Exempt from State Sales Tax	Full State Sales Tax Rate (4.5%)	Comments
DRINKS			
Alcoholic beverages		X	
Beer		X	
Bottled water and flavored water	X		
Coffee (beans, ground, freeze dried, bags or instant)	X		
Coffee or tea - utensils provided or reusable cup		X	
Coffee, tea or other beverages in a bottle or can	X		
Concentrated juices	X		
Energy drinks	X		
Liquid drink enhancers	X		
Non-alcoholic cocktail mixes and beer	X		
Powdered drink mixes (e.g. cocoa, lemonade)	X		
Self-serve fountain drinks		X	
Smoothie - made by food manufacturer	X		
Smoothie - made by seller		X	
Soft drinks in bottle or can	X		
Tea (bags, tea leaves or instant)	X		
DELI ITEMS			
Chicken meal deal (e.g. eight pieces of chicken, salad and roll)		X	Sold in heated state and combined ingredients
Cold chicken ready to eat - prepared by seller - fixed price		X	Previously heated by seller and combined ingredients
Cold chicken ready to eat - prepared by seller - sold by weight or volume - no utensils	X		Prepared food exception - no utensils and sold in unheated state
Cold deli salad - made by the food manufacturer	X		
Cold deli salad - made by the seller - fixed pricing by container		X	Combined ingredients
Cold deli salad - made by the seller - sold by weight or volume (includes variable unit pricing)	X		Prepared food exception - no utensils and sold in unheated state
Cold deli salad on plate provided by seller		X	Utensils provided by seller
Deli meats by weight	X		Prepared food exception - no utensils and sold in unheated state
Deli sandwich - made by the food manufacturer	X		
Deli sandwich - made by the food manufacturer - heated by the seller		X	Sold in heated state

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Deli sandwich - made by the food manufacturer - heated by the buyer	X		
Deli sandwich - made by the seller		X	Combined ingredients
Hot chicken strips		X	Sold in heated state and combined ingredients
Hot deli soup or salad in a container		X	Sold in heated state and combined ingredients
Hot rotisserie chicken		X	Sold in heated state and combined ingredients
Party trays containing cold products like cheese, sliced meats, fruits or vegetables - made by the seller	X		Prepared food exception - cut and repackaged by seller
Party trays containing cold products like cheese, sliced meats, fruits or vegetables - made by the manufacturer	X		
GROCERY ITEMS - MEATS			
Beef sticks, venison sausage or jerky - cold and sold by weight	X		Prepared food exception - sold in an unheated state by weight or volume
Fish and seafood (raw, frozen, cured, canned or dehydrated, including live lobsters)	X		Prepared food exception - raw uncooked meat
Kabobs - made by the seller	X		Prepared food exception - raw uncooked meat
Lunchable that is cold - made by the food manufacturer	X		
Meat and meat products (raw, frozen, cured, canned or dehydrated)	X		Prepared food exception - raw uncooked meat
Meatloaf or turkey breasts (cold but fully cooked) sold by the pound	X		Prepared food exception - no utensils and sold in unheated state by weight or volume
Pound of cooked shrimp - made by seller - sold heated		X	Sold in heated state
Pound of cooked shrimp - made by seller - sold unheated	X		Prepared food exception - no utensils and sold in unheated state by weight or volume
Pound of frozen cooked shrimp - made by the food manufacturer	X		
Pound of frozen cooked shrimp - made by the seller	X		Prepared food exception - no utensils and sold in unheated state by weight or volume
Pound of raw shrimp	X		Prepared food exception - raw uncooked meat
Sushi - made by the seller		X	Combined ingredients
GROCERY ITEMS - PRODUCE			
Container of mixed fruit - cut up by seller	X		Prepared food exception - cut and repackaged by seller
Containers of mixed fruit - made by the food manufacturer	X		
Fresh produce (e.g. apples, bananas, grapes, etc.)	X		
Peas and beans (fresh, dried, canned or frozen)	X		
Pumpkins - whole / not decorated	X		
Pumpkins - decorated, carved, painted, etc.		X	
Tomatoes	X		
Tomato plants		X	
Vegetables and vegetable products (fresh, frozen, canned or dehydrated)	X		
GROCERY ITEMS - MISCELLANEOUS			

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Baby food (cereal and formula)	X		
Bakery items - unheated, not made by the seller (e.g. donuts, pastries and cupcakes)	X		
Bread - unheated, not made by the seller	X		
Bread - made by the seller		X	
Baking ingredients (liquid, powder or solid)	X		
Baking soda and leavening agents	X		
Birthday cakes - not made or decorated by the seller	X		
Breakfast bars (nutrition facts box must be present on label)	X		
Breath mints and chewing gum	X		
Broth and bouillon (liquid, instant, freeze dried or cubes)	X		
Butter and margarine	X		
Candy	X		
Canned foods	X		
Caramel apples - made by the food manufacturer	X		
Caramel apples - made by the seller		X	Combined ingredients
Cereal and cereal products	X		
Coconut (whole, shredded, sweetened or canned)	X		
Condiments (e.g. ketchup, mayo, mustard and relishes)	X		
Cooking oil (e.g. canola, olive, vegetable and nonstick cooking spray)	X		
Cookies - not made or decorated by the seller	X		
Dietary supplements		X	
Eggs and egg substitutes	X		
Eggs hard-boiled by the seller - served hot or cold		X	Previously heated by seller
Extracts, flavorings and food colorings used as cooking ingredients	X		
Flour and cornmeal	X		
Frozen entrées	X		
Granola - prepared by the seller		X	
Granola - prepared by a food manufacturer	X		
Homemade food items - prepared by the seller		X	
Honey and syrups	X		
Ice (excluding dry ice or ice block)	X		

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Ice cream and yogurt - packaged, but not made or served by the seller, including toppings)	X		
Jellies, jams, marmalades and preserves - made by a food manufacturer	X		
Jellies, jams, marmalades and preserves - made by the seller		X	
Milk, yogurt and cheese products	X		
Pasta and noodles - not made or served by the seller	X		
Peanut butter	X		
Peanuts roasted by the seller - served hot or cold		X	Previously heated by seller
Plants - live plants (basil, rosemary, spearmint, etc.)		X	
Raisins, nuts and sunflower seeds	X		
Rice and other grains	X		
Salad dressings and mixes	X		
Salt and pepper (excludes rock salt)	X		
Seasonings and spices	X		
Sauces and gravy (bottled, canned or mixes)	X		
Sherbets and sorbets - not made or served by the seller	X		
Soup (packaged, canned or frozen)	X		
Snack foods (e.g. crackers, potato chips, corn chips and pretzels)	X		
Sugar and alternative sweeteners	X		
NON-FOOD ITEMS			
Cake decorations - non-edible (e.g. candles, flowers, etc.)		X	
Flowers - non-edible		X	
Marijuana and marijuana products		X	
Over-the-counter medications		X	
Packaging (e.g. aluminum foil, sandwich bags, plastic wrap, etc.)		X	
Pet food (including bones)		X	
Rock salt		X	
Tobacco and tobacco products			Subject to excise tax - not sales tax
Toiletries, toothpaste and hygiene products		X	
Vitamins		X	
FOOD VENUES			
Takeout food from a restaurant		X	Sold in heated state and/or combined ingredients

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Food sold at a drive-through		X	Sold in heated state and/or combined ingredients
Delivery food - restaurant food delivered to consumer by seller or third party		X	Sold in heated state and/or combined ingredients
Delivery food - fresh meal ingredient delivery kits - separate food items	X		
Take and bake pizza - without utensils	X		Prepared food exception - no utensils and requires additional cooking
Take and bake food - with utensils		X	Food sold with eating utensils
Catered delivery of hot and cold items		X	Sold in heated state and/or combined ingredients
Food sold at movie theater (e.g. hamburgers, pizza, nachos, popcorn or fountain drinks)		X	Sold in heated state and/or combined ingredients
Food sold at movie theater - not made by the seller (e.g. bottled soda, bottled water, packaged candy or packaged chips)	X		
Food sold by concessionaires (e.g. hamburgers, pizza, nachos, popcorn or fountain drinks)		X	
Food sold by concessionaires - not made by the seller (e.g. bottled soda, bottled water, packaged candy or packaged chips)	X		
Convenience store food items - heated by seller (e.g. roller grill, burritos, pizza or sandwiches)		X	Sold in heated state
Convenience store food items - heated by purchaser (e.g. roller grill, burritos, pizza or sandwiches)	X		