

EXAMPLES OF ITEMS TAXABLE UNDER FOOD AND BEVERAGE TAX

- Baked turkey or ham prepared at restaurant or grocery store for on or off premises consumption and served in a manner for immediate consumption
- Beer/mixed drinks sold or served at any bar, lounge, tavern or restaurant
- Beer/mixed drinks delivered to hotel/motel rooms or served in any restaurant
- Catering services furnished on premises of another, except in a private home
- Cup of coffee or hot chocolate
- Doughnuts purchased from doughnut shop, convenience store, grocery store, etc. ready for immediate consumptions and packaged or boxed in bulk
- Food at a Country Club
- Food sold at a for-profit cafeteria
- Fountain drink from a fast food chain (soda, tea, etc.)
- Fried or barbecued beef, chicken, or pork purchased at a grocery store deli
- Hot dog from a convenience store
- Hot dog from a pushcart
- Ice cream cone, sundae and the like sold at an ice cream shop
- Party tray from a delicatessen
- Salad bar items sold from a salad bar
- Sandwich from a case at service station/convenience store, hot or cold
- Sandwich from lunch truck, hot or cold
- Slice of cake or pie
- Slurpees, snow cones, blizzards, milkshakes

EXAMPLES OF ITEMS NOT TAXABLE UNDER FOOD AND BEVERAGE TAX

- Chewing gum, breath mints, candy purchased at a restaurant
- Church supper, the proceeds of which go to a charitable, religious or not-for-profit purpose
- Cold unopened drinks from case
- Food provided to a patient in hospital or nursing home
- Food purchased as part of rescue squad, fire department, or church fund-raising
- Food, fruit and gift baskets
- Frozen TV dinner or like grocery items purchased in grocery store
- Fruits, singular, in bulk, or sliced in a container for off-premise consumption
- Lunch meat and loaf of bread from a deli in a grocery store
- Peanut or other nuts from a deli in a grocery store
- Peanut or other nuts from a peanut or candy shop
- Popcorn, candy or other snack foods purchased at movie theaters
- Unopened beer or wine purchases for off-premise consumption
- Unopened potato chips, corn chips, nabs, peanuts or other snack foods
- Meal purchased by parent at elementary school
- Prepackaged box of doughnuts, cakes, pies, cookies or pastries purchased at grocery store or boxed doughnuts at doughnut shop
- Quantity of prepackaged ice cream purchased at either a grocery store or ice cream store (quart, pint, etc.) not meant to be consumed at one time
- Cole slaw from delicatessen or restaurant sold by the pound
- Salads from Delicatessen sold by the pound
- Any food item from vending machine
- Hamburger or pizza purchased at a high school basketball game from a school concession stand operated by a school-related group