

Foods and Food Products Defined with examples	Reduced State Sales Tax	Meal & Beverage Taxable
Bakery Foods		
Factory or Store Packaged for off-premise consumption	X	
Cakes - Whole/half	X	
Pies - whole/half	X	
Bagels, breads	X	
Cookies and Crackers	X	
Doughnuts	X	
Pastries	X	
Non-packaged items served for on-premised consumption		X
Slice of cake or pie		X
Doughnuts served and eaten on premises		X
Beverages		
Factory sealed containers or bottles		
Beer and wines sold for off-premises consumption		
Beer and wines sold in bars and restaurants for on-premises consumption		X
Bottled Water	X	
Sodas, teas, coffee drinks	X	
Non-factory sealed containers (State sales tax column reflects containers with lids)		
Fountain drinks	X	X
Coffee, Hot, In a cup		X
Slurpees, Iceeds	X	X
Hot Chocolate in a cup		X
Catering services: All catering services are taxable		X
Foods and Beverages ready to eat prepared foods (on or off premises)		
Delicatessens and deli counters with seating facilities		X
Fast Food establishments with seating facilities		X
Festivals		X
Movie Theaters		X
Sporting Arenas		X
Restaurants		X
Fruits: Singular, In bulk, or sliced in a container for off-premises consumption	X	
Hot or Cooked food types		
Combined with other food products and sold warm or hot as a meal replacement		X
Chilled after cooking and packaged for home consumption	X	
Ice Cream and Frozen Yogurts		
Factory or bulk packaged or factory wrapped	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 with or without lids	X	X
Slurpees or Iceeds with or without lids	X	X
On-Premises Foods: All types of hot or cold		X
Miscellaneous:		
Cold deli trays and party platters including food items sold by the pound	X	
Food, fruit, and gift baskets (not containing alcoholic beverages)	X	
Ice	X	
Movie Theaters, Sporting Arenas, Festivals		
All Food Items		X
Nonalcoholic Cocktail mixes	X	
Sandwiches (hot or cold)		
All Types	X	X
Sandwiches, burritos, and other single serving frozen or chilled food items, sold in an establishment with a customer operated heating device	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	
Salads sold by the pound (potato, macaroni, cole slaw)	X	
Seafood sold by the pound cooked by an employee-operated cooker at no charge	X	
Snack Foods (not sold at Movie Theater/Sporting Arenas)		
Beef Jerky	X	
Breath mints	X	
Candy, Candy and chocolate coated products and other confectionery	X	
Chewing gum	X	
Extruded snacks such as cheese balls, curls, filled snacks, puffs, and twists	X	
Fruit Flavored snacks (fruit roll-ups)	X	
Fabricated snacks such as food bars/squares, grain cakes & shoestring potato sticks	X	
Granola bars	X	
Popcorn (packaged for home consumption)	X	
Potato Chips (factory packed)	X	