Meals & Beverage - Taxable Chart (County Version)	Effective July 1, 2000	
Foods and Food Products Defined with Examples	**YES**	**NO**
● **Bakery foods**		
Factory or Store Packaged for off-premise consumption		
Cakes – whole/half		x
Pies – whole/half		x
Bagels, Breads		x
Cookies and crackers		x
Doughnuts		x
Pastries		x
Items served for on-premise consumption (if bakery has seating area)	x	
Slice of cake or pie	x	
Doughnuts served and eaten on premise	x	
● **Beverages**		
Factory-sealed alcoholic beverages sold for off-premise consumption		x
Factory- or non-factory sealed beverages sold with a meal, for on-premise consumption	x	
Non-factory sealed beverages sold separately for off-premise consumption		x
● **Catering services furnished on premises of another. All catering services are taxable**	x	
● **Foods and Beverages sold with a meal prepared for on-premise consumption at:**		
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-premise 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	
Blizzards or McFlurries	x	
Milkshakes	x	
Ice cream floats	x	
Slurpees or Icees	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
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	
● **Sandwiches, burritos, and other similar single serving frozen or chilled food items,**		
sold in an establishment with a customer operated heating device to render the item palatable	x	
● **Salad bar items:**		
Salad bar items sold from a salad bar	x	
Prepackaged single serving salads	x	
Salads factory packaged for off premise consumption		x
Salads sold by the pound (potato, macaroni, cold slaw)		x
● **Seafood sold by the pound** cooked by an employee-operated steam cooker at no additional charge		x
● **Snack foods: (for off-premise consumption)**		
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 or squares, grain cakes and shoestring potato sticks		x
Granola bars		x
Popcorn (packaged for home consumption)		x
Potato chips (factory packed)		x