

## Determining Taxability on Food and Food Ingredients

Use this flowchart to determine when an item is considered "prepared food" and is subject to state sales tax.



**4.** Does the product contain raw eggs, fish, meat or poultry that requires cooking by the consumer as recommended by the FDA to prevent foodborne illness?

## YES TO ANY OF THESE QUESTIONS



State sales tax is not collected, but the item is still subject to county & municipal sales tax.