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## Listings of Taxable and Exempt Foods and Beverages Sold by Food Stores and Similar Establishments

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### Introduction

Most food is exempt from sales tax. The exemption for food includes:

- food products;
- dietary foods;
- health supplements; and
- certain beverages.

Food must meet these conditions to be exempt from tax:

- it must be sold for human consumption;
- it must be sold unheated; and
- it must be sold in the same form and condition, quantities, and packaging as is commonly used by retail food stores.

These foods and beverages, however, are not exempt from tax:

- candy and confectionary;
- alcoholic beverages;
- soft drinks, fruit drinks, sodas, or similar beverages;
- heated or prepared meals (sandwiches, salad bars, etc.); and
- food or beverage sold for on-premises consumption.

Taxable food and beverage items may be purchased for resale without payment of tax if the purchaser gives the seller a properly completed [Form ST-120, Resale Certificate](#). The purchaser will collect tax when the items are resold. If a purchaser does pay sales tax on a purchase, it may later take a credit on its sales tax return for the amount of tax it paid to the original seller. See Tax Bulletin [Sales Tax Credits \(TB-ST-810\)](#).

Additional resources relating to sales of food and beverages (e.g., sales by restaurants, sales from vending machines, or sales of candy or sandwiches) are listed at the end of this bulletin.

### Listings of taxable and exempt food and beverages

The charts below list some examples of taxable and exempt foods and beverages sold at retail food markets and similar establishments. (**Note:** Any brand name product shown in italics is included as an example and is not to be construed as an endorsement of the product.)

**Exempt foods and beverages**

<i>Arnold Palmer Half &amp; Half</i> ®	Fruit	Pepper
Artificial sweeteners	Fruit juices containing 70% or more of natural fruit juice (unless carbonated)	Popcorn
Baby food	<i>Fruit Rollups</i> ®	Potato chips
Bakery products	Game (e.g., partridges, rabbits, wild turkeys)	Poultry
Baking products	Grain products	Poultry products
<i>Beefamato</i> ®	Granola bars	Preservatives
<i>Boost</i> ®	Gravies	Pretzels
Bouillon cubes	<i>Great Shakes</i> ®	<i>Quik</i> ®
Bread	Health bars	Relishes
Brownies	Health food	Salad dressing mixes
Butter	Health supplements	Salad dressings
Cereals	Herbs	Salt
Chicory	Honey	Sandwich spreads
Chocolate (for cooking purposes only)	Ice cream (prepackaged)	Sauces
<i>Clamato Juice Cocktail</i> ®	Iced coffee	Seafood
Cocoa	Iced tea (frozen or liquid)	Seasonings
Coconut	Iced tea mix	Sesame seeds (for baking)
Coffee	Instant breakfast mix	Sherbet
Coffee creamers	Jams (fruit preserves)	Shortening
Condiments (e.g., salt, pepper)	Jelling agents	<i>Slim-Fast</i> ®
Cookies	Jellies	Soup
Crackers	Ketchup	Spices
Cupcakes	Lard	Starch (for cooking)
Dehydrated fruit	Leavening agents	<i>Start</i> ®
Dehydrated vegetables	Liquid diet products	Sugar
Diet foods (but not diet candy)	Mayonnaise	Sugar substitutes
Diet substitutes	Meats and meat products	Sunflower seeds (sold for human consumption)
Diet supplements	Milk and milk products	Syrups
Doughnuts	Mustard	<i>Tang</i> ®
Dressings	Non-stick cooking sprays	Tea
Eggs and egg products	<i>Nutrament</i> ®	Vanilla extract
<i>Ensure</i> ®	Nuts and nut products (but not chocolate- or candy coated or honey-roasted nuts)	Vegetables
Fats	Oils (cooking, salad)	Vegetable juices
Fish and fish products	Oleomargarine	Vegetable oils
Flavorings (e.g., vanilla or almond extract)	Olives	<i>V8 Juice</i> ®
Flour	<i>Ovaltine</i> ®	Vitamins
Food coloring	Peanut butter	Yeast
Frozen desserts	Peanuts	
Frozen dinners		

**Taxable foods and beverages**

5-Hour Energy®	Fountain drinks (e.g., sodas, milkshakes, etc.)	Maple sugar candy
Beer	French burnt peanuts	Mineral water
Bottled water	Fruit drinks <sup>i</sup>	<i>MiO Liquid Water Enhancer</i> ®
Candied apples	Fruit nectars <sup>i</sup>	<i>Monster Energy Drink</i> ®
Candy and confectionery	Fruit punch <sup>i</sup>	Nuts (chocolate or candy coated)
Caramel-coated popcorn	Fudge	<i>Orange Crush</i> ®
Caramels	<i>Gatorade</i> ®	Pet foods <sup>ii</sup>
Carbonated beverages	Glazed fruit	<i>Powerade</i> ®
Carbonated water	<i>Hi-C</i> ®	<i>Red Bull</i> ®
Chewing gum	Honey-roasted nuts	<i>Rockstar Energy Drink</i> ®
Chocolate candy	Ice	Seltzer (water)
Chocolate-coated nuts	Ice cream cones (made to order)	Soft drinks
Chocolate-coated pretzels	Ice cream sodas	<i>smartwater</i> ™
Coated candy	Ice cubes	Vegetable plants (used to grow food)
Cocktail mixes	Jordan almonds	Vegetable seeds (used to grow food)
Collins mixer	<i>Kool-Aid</i> ®	Vichy water
Cranberry juice cocktails	Lemonade	<i>vitaminwater</i> ™
Dietetic candy	Licorice	<i>Yoo Hoo</i> ®
Dietetic carbonated beverages		
Dietetic soft drinks		

**Coupons and food stamps**

For information about foods and beverages purchased with coupons or food stamps, see Tax Bulletin [Coupons and Food Stamps \(TB-ST-140\)](#).

**Note:** A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

**References and other useful information**

**Tax Law:** Sections 1105(a); 1105(d); and 1115(a)(1)

**Regulations:** Sections 527.8 and 528.2

**Publications:**

[Publication 750](#), *A Guide to Sales Tax in New York State*

[Publication 840](#), *A Guide To Sales Tax For Drugstores and Pharmacies*

**Memoranda:** [TSB-M-18\(1\)S](#), *Summary of Sales and Use Tax Changes Enacted in the 2018-2019 Budget Bill*

**Bulletins:**

[Beverages Sold by Food Stores, Beverage Centers, and Similar Establishments \(TB-ST-65\)](#)

[Candy and Confectionery \(TB-ST-103\)](#)

[Coupons and Food Stamps \(TB-ST-140\)](#)

[Dietary Foods and Health Supplements \(TB-ST-160\)](#)

[Food and Beverages Sold from Vending Machines \(TB-ST-280\)](#)

[Food and Food Products Sold by Food Stores and Similar Establishments \(TB-ST-283\)](#)

[Purchases by Restaurants, Taverns, and Similar Establishments \(TB-ST-695\)](#)

[Sales by Restaurants, Taverns, and Similar Establishments \(TB-ST-806\)](#)

[Sales Tax Credits \(TB-ST-810\)](#)

[Sandwiches \(TB-ST-835\)](#)

[Recordkeeping Requirements for Sales Tax Vendors \(TB-ST-770\)](#)

<sup>i</sup> If product contains less than 70% real fruit juice.

<sup>ii</sup> Pet food purchased for guide, hearing, and service dogs is exempt. See Tax Bulletin [Exemptions Relating to Guide, Hearing, and Service Dogs \(TB-ST-245\)](#).