List of Common Foods / Food Products and their CBJ Exemption Eligibility

Food Products Sales Tax Exemption ***(This list is not all-inclusive.)***

PRODUCT	EXEMPT	TAXABLE
Alcoholic Beverages		**X**
Alfalfa seed	**X**	
Artificial Sweetener	**X**	
Bakery Cakes	**X**	
Birthday Cakes	**X**	
Bread – still warm from baking	**X**	
Breads	**X**	
Candy	**X**	
Cereals	**X**	
Cod Liver Oil as a supplement		**X**
Cookies	**X**	
Cooking Wine	**X**	
Cough Drops		**X**
Crabs, cooked hot		**X**
Dairy Products	**X**	
Distilled Water	**X**	
Dry Ice		**X**
Energy Drinks (that have a **Nutritional** Facts Label)	**X**	
Energy Drinks (that have a **Supplemental** Facts Label)		**X**
Flax Oil as a supplement		**X**
Flaxseed	**X**	
Food that will be eaten at the store		**X**
Fruits	**X**	
Gift Baskets (IF Non-food items value does NOT exceed 50%)	**X**	
Gourds, Used for Ornamental Purposes		**X**
Honey	**X**	
Hot Foods		**X**
Ice Cream	**X**	
Items that carry a Nutritional Facts Label	**X**	
Live Lobster and other shellfish	**X**	
Milk Substitute Products	**X**	
Pet Food		**X**
Plants that produce food for the household to eat	**X**	
Prepared Sandwiches, Cold, for *Home Consumption*	**X**	
Prepared Sandwiches, Cold, for *Immediate Consumption* from an Eating Establishment or Restaurant		**X**
Pumpkins	**X**	
Pumpkins used for ornamental purposes		**X**
Restaurant Meals		**X**
Salad Bar Foods, Cold, FOR OFF-PREMISES Consumption	**X**	
Seafood	**X**	
Seeds that produce food for the household to eat	**X**	
Snack Crackers	**X**	
Soft Drinks	**X**	
Special Occasions Cakes	**X**	
Steak	**X**	
Tobacco		**X**
Vegetables	**X**	
Vitamins		**X**