

1 (a) State Exemption. – Food is exempt from the taxes imposed by this Article
2 unless the food is included in one of the subdivisions in this subsection. The following
3 food items are subject to tax:

4 (1) Repealed by Session Laws 2005-276, s. 33.10, effective October 1,
5 2005.

6 (2) Dietary supplements.

7 (3) Food sold through a vending machine.

8 (4) Prepared ~~foød~~.food, other than baked goods sold without eating
9 utensils provided by the seller.

10 (5) Soft drinks.

11 (6) Repealed by Session Laws 2003-284, s. 45.6B, effective January 1,
12 2004.

13 (7) Candy.

14 (b) Administration of Local Food Tax. – The Secretary must administer local
15 sales and use taxes imposed on food as if they were imposed under this Article. This
16 applies to local taxes on food imposed under Subchapter VIII of this Chapter and under
17 Chapter 1096 of the 1967 Session Laws."

18 **SECTION 3.** This act becomes effective on July 1, 2007, and applies to
19 sales made on or after that date.