

## Taxable Food Reference

### Food for Home Consumption – 3%

- Packaged as food for human consumption commonly sold by grocers.
- Sold in grocery stores, convenience stores, butcher shops, farmer’s markets, and department stores.
- Bakeries or pastry shops without eating facilities.
- Food items sold for home consumption from ice cream shops.
- Cocktail mixes which do not contain alcohol, cooking wines, and wine vinegars marketing for domestic home consumption.
- Examples:
  - Meat, poultry, fish, dairy
  - Bread, cereal, fruit, veggies
  - Spices, condiments
  - Drinks, cake, cookies, chips
  - Health food, diet food
  - Infant formula, baby food
- Food for Home Consumption does **NOT** include the following:
  - Carbonated water
  - Chewing gum
  - Seeds and plants for food
  - Prepared salads and salad bars
  - Cold sandwiches
  - Deli trays
  - Food or drink vended through machines

### Food for Immediate Consumption And Other Non-Food Items – 4%

- Prepared food and/or food *marketed* for immediate consumption, and/or drink are taxable. All sales of fermented malt beverages, malt, vinous, or spirituous liquors are taxable.
- Food furnished or served at tables, chairs, or counters, or from trays, glasses, dishes, or other tableware.
- All hot food and food marketed to be heated on the premises.
- Food sold at the following establishments:
  - Restaurants, caterers, cafes, lunch counters, cafeterias, schools, boarding houses.
  - Social clubs, night clubs, cabarets
  - Hotels, resorts, snack bars, carry out shops, vending machines
  - Movie theaters, sports arenas and stadiums, liquor stores
  - Pushcarts, motor vehicles, mobile facilities
  - Newsstands, gift shops, shops in public transportation centers, offices, and other public buildings

#### References:

- City of Northglenn’s Sales and Use Tax hand book
- US Code: 7 USC Section 2012(g)
- Article 3: Northglenn Sales and Use tax code: Section 5-3-4(a)(27), REGULATION 5-3-4(a)(39)