

List of Common Foods / Food products and their CBJ Senior Sales Tax Exemption Eligibility

Food Products Senior 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		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		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 which produce food for the household to eat	X	
Prepared Sandwiches, Cold, FOR OFF PREMISES Consumption	X	
Pumpkins	X	
Pumpkins used for ornamental purposes		X
Restaurant Meals		X
Salad Bar Foods, Cold, FOR OFF PREMISES Consumption	X	
Seafood	X	
Seeds which 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