



General Assembly

February Session, 2008

Raised Bill No. 450

LCO No. 2194

02194_____ENV

Referred to Committee on Environment

Introduced by:
(ENV)

AN ACT EXEMPTING EDIBLE PLANT PRODUCTS FROM THE SALES TAX.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (13) of section 12-412 of the 2008 supplement
2 to the general statutes is repealed and the following is substituted in
3 lieu thereof (*Effective October 1, 2008, and applicable to sales occurring on*
4 *or after said date*):

5 (13) Sales of food products for human consumption. "Food
6 products" include cereals and cereal products, milk and milk products,
7 oleomargarine, meat and meat products, fish and fish products, eggs
8 and egg products, vegetables and vegetable products, fruit and fruit
9 products, edible plants, such as herbs, spices and salt, sugar and sugar
10 products other than candy and confectionery; coffee and coffee
11 substitutes, tea, cocoa and cocoa products other than candy and
12 confectionery. "Food products" do not include spirituous, malt or
13 vinous liquors, soft drinks, sodas or beverages such as are ordinarily
14 dispensed at bars and soda fountains, or in connection therewith,
15 medicines except by prescription, tonics and preparations in liquid,
16 powdered, granular, tablet, capsule, lozenge and pill form sold as

17 dietary supplements or adjuncts. "Food products" also do not include
18 meals sold by an eating establishment or caterer. "Meal" means food
19 products which are furnished, prepared or served in such a form and
20 in such portions that they are ready for immediate consumption. A
21 meal as defined in this subsection includes food products which are
22 sold on a "take out" or "to go" basis and which are actually packaged or
23 wrapped. The sale of a meal, as defined in this subsection, is a taxable
24 sale. "Eating establishment" means a place where meals are sold and
25 includes a restaurant, cafeteria, grinder shop, pizzeria, drive-in, fast
26 food outlet, ice cream truck, hot dog cart, refreshment stand, sandwich
27 shop, private or social club, cocktail lounge, tavern, diner, snack bar, or
28 hotel or boarding house which furnishes both lodging and meals to its
29 guests.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2008, and applicable to sales occurring on or after said date</i>	12-412(13)

Statement of Purpose:

To exempt the purchase of edible plant products from the sales tax.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]