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 Subdivision (13) of section 12-412 of the 2008 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2008, and applicable to sales occurring on or after said date):

(13) Sales of food products for human consumption. "Food products" include cereals and cereal products, milk and milk products, oleomargarine, meat and meat products, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, edible plants, such as herbs, spices and salt, sugar and sugar products other than candy and confectionery; coffee and coffee substitutes, tea, cocoa and cocoa products other than candy and confectionery. "Food products" do not include spirituous, malt or vinous liquors, soft drinks, sodas or beverages such as are ordinarily dispensed at bars and soda fountains, or in connection therewith, medicines except by prescription, tonics and preparations in liquid, powdered, granular, tablet, capsule, lozenge and pill form sold as dietary supplements or adjuncts. "Food products" also do not include meals sold by an eating establishment or caterer. "Meal" means food products which are furnished, prepared or served in such a form and
in such portions that they are ready for immediate consumption. A
meal as defined in this subsection includes food products which are
sold on a "take out" or "to go" basis and which are actually packaged or
wrapped. The sale of a meal, as defined in this subsection, is a taxable
sale. "Eating establishment" means a place where meals are sold and
includes a restaurant, cafeteria, grinder shop, pizzeria, drive-in, fast
food outlet, ice cream truck, hot dog cart, refreshment stand, sandwich
shop, private or social club, cocktail lounge, tavern, diner, snack bar, or
hotel or boarding house which furnishes both lodging and meals to its
guests.

This act shall take effect as follows and shall amend the following
sections:

| Section 1 | July 1, 2008, and applicable to sales occurring on or after said date | 12-412(13) |

**ENV** Joint Favorable Subst.