

# Sales tax reference for convenience stores

Convenience stores must collect sales tax on their sales, except for sales of non-prepared food or food ingredients. Following are examples of items subject to sales tax:

## **Prepared or heated food (not prepackaged):**

- Hot dogs
- Hamburgers
- Chicken
- Burritos
- Pizza slices
- Boiled eggs

## **Sweetened drinks containing 50 percent or less fruit or vegetable juice, no milk or milk substitutes:**

- Sports drinks
- Bottled tea
- Sweetened coffee without milk
- Lemonade
- Bottled soda pop
- Tonic water
- Flavored water with sweeteners
- Juices with 50 percent or less fruit juice
- Energy drinks
- Fountain drinks

## **Coin operated:**

- Car washes
- Vacuum
- Air
- Water machines

## **Toiletries:**

- Toothpaste
- Lotion
- Toilet paper
- Shaving cream

## **Car care products:**

- Motor oil
- Lubricants

## **Other:**

- Prepaid telephone calling cards
- Beer
- Wine
- Cigarettes and tobacco products
- Magazines
- Books
- Greeting cards
- Over-the counter medications
- Dietary supplements
- Iceblocks and bags of ice over ten pounds