

**Florida Department of Revenue**  
**Tax Information Publication**

TIP 00A01-05

DATE ISSUED: Apr 07, 2000

**More Information on Sales Tax Exemption  
for the Retail Sale of Snack Foods**

On June 19, 1998, the Department issued a Tax Information Publication (TIP# 98A01-08), titled Changes in Sales and Use Tax Exemption for Food Products Beginning July 1, 1998. That TIP indicated that, under Florida law, the exemption for food products for human consumption does not extend to candy and any similar product regarded as candy, based on the product's normal use, as indicated on its label or in advertising. Since the issuance of that TIP, the Department has been asked to evaluate a variety of different snack food items to determine whether such items fall within the category of candy or a similar product regarded as candy. As a result of the evaluation, it has been determined that there are many snack foods that **are not** regarded as candy or confection based on their normal use, as indicated on the label or advertising.

Examples of snack foods that are not included in the category of "candy and similar products" and therefore are **not** subject to sales tax are:

- \* Breakfast bars, cereal bars, granola bars, and nutritional food bars, whether or not such products are candy-coated or chocolate-coated;
- \* Popcorn, potato chips, and pretzels, whether or not such products are candy-coated or chocolate-coated;
- \* Glazed or sugar-coated fruit not advertised as candy or confection, (e.g., fruit roll-ups, fruit snacks, and dried fruit);
- \* Honey-roasted nuts;

- \* Items advertised and sold for use in cooking and baking (e.g., chocolate morsels, candied fruits, marshmallows, and marshmallow bits);
- \* Items intended for decorating baked goods;
- \* Chocolate-coated or candy-coated cookies, donuts, snack cakes, or similar bakery products.

### **FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For more information call Tax Information Services, Monday -Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

#### References:

Sections 212.08(1) and 212.08(1)(c)11, F.S.