

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 502

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Version: As Introduced

Authors: Paulsen and others

Subject: Sales tax exemption for certain vending machine sales

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Overview

Provides a sales tax exemption for certain foods sold from vending machines. Currently all food sold from vending machines is taxable. Effective for sales made after June 30, 2001.

Section

1 **Sales and purchase (vending machines).** Exempts from the definition of taxable sales the following items sold from vending machines:

drinks containing milk and milk products;

fruit and fruit products;

vegetables;

granola, breakfast, and energy bars and other similar bars; and

yogurt and pudding.