

**H.F. 1201**

As amended by H1201A1

**Subject** Prepared food exempted in nonprofit food programs

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**Summary**

Exempts from sales tax a nonprofit organization's purchase of prepared food when the food is purchased under contract to fulfill its charitable mission of food provision through the federal Child and Adult Care Food Program or the federal Summer Food Service Program to unaffiliated sites.

Under current law, prepared food does not fall under the general sales tax exemption for nonprofits.

Effective for sales and purchases made after June 30, 2021.