

Sales Tax Guide

Sale of Candy, Soda, Soft Drinks and Bottled Water TB-ST-103 TB-ST-283	Taxable, except for certain drinks.	Tax Law §1115(a) (1) generally provides an exemption for the sales and purchases of food, food products, and beverages sold for human consumption. However, the exemption does not apply to candy, sodas or soft drinks, and fruit drinks that contain less than 70% natural fruit juice.
Spaghetti dinners and catered meals TB-ST-806	Taxable	Tax Law §1115(a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. However, the exemption does not apply to catered situations, where the students of the club would be serving, assisting in serving, cooking, or otherwise providing services with respect to the food items in question.
Bake Sales TB-ST-103	Non-Taxable.	Tax Law §1115(a) (1) generally provides an exemption for the sales and purchases of food, food products, and beverages sold for human consumption. This provision exempts bake sales from the collection of sales tax.
Vending Machine Sales – Food Items TB-ST-280 TB-ST-283	Taxable, generally.	Sales of food and beverages from vending machines are generally taxed in the same manner as sales of the same items in food stores. However, hot beverages sold from a vending machine are always exempt, and certain items that are taxable when sold by food stores (such as candy, confectionery, soda, and other soft drinks) are exempt when sold from a vending machine for \$1.50 or less.
Pizza, Chicken, Popcorn, Coffee, Tea, etc. TB-ST-806	Taxable.	All sales of prepared food sold in a heated state (where the food is maintained at a temperature warmer than surrounding air temperature) are subject to sales tax, including those sold for off-premises consumption.
Admission Charges TSB-M-06(15)S TB-ST-8	Taxable, except for certain events.	Exemption is provided from sales tax for admissions to dramatic or musical arts performances, which do not include variety shows, magic shows, circuses, ice shows, dances, and similar performances. Included in the exemption is an admission charge to choreographed performances to music, which may exempt color guard admissions.
Sale of Newspapers and Magazines	Non-Taxable.	
Sale of shrubs, plants and trees	Taxable.	
Sale of Yearbook TSB-A-08(42)	Taxable, generally.	If the entire cost of the yearbook is underwritten by the Board of Education and the revenue is recognized as a General Fund item, the sale becomes an exempt transaction, not subject to sales tax.
Sale of Yearbook Advertising Space	Non-Taxable.	
Sale of Sweatshirts, T-shirts, Jackets, Jewelry TB-ST-122	Taxable.	Clothing and footwear sold for less than \$110 per item or pair and items used to make or repair this clothing are exempt from the New York State 4% sales and use taxes. The exemption does not apply to local

TB-ST-530 Publication 718-C		sales and use taxes unless the county or city imposing the taxes elects to provide the exemption. The exemption also applies to the $\frac{3}{8}\%$ Metropolitan Commuter Transportation District (MCTD) tax, but only within localities in the MCTD that have elected to provide the exemption.
Book Store Sales	Taxable.	Unless specifically exempt.
Pre-packaged Popcorn, Potato Chips, Pretzels	Non- Taxable, generally	When packaged and sold in an unheated state, prepackaged snack foods are exempt. This exemption does not apply to caramel or other candy-coated snack foods.
Hair Cuts and Styling TB-ST-60	Non- Taxable, generally.	The cutting and styling of hairpieces is not included in this exemption. Also, haircuts and styling services are subject to New York City's local sales tax when sold in New York City.
Repair/Maintenance Services, Car Washes TB-ST-105	Taxable, generally.	An exemption is provided for the repair, maintenance or service of farm machinery.

*** Organizations which qualify as tax exempt under Publication 843 may use examples listed in that document as a guide to taxable sales.**