

(II) "FOOD" INCLUDES THE FOLLOWING FOODS AND THEIR PRODUCTS:

- 1. BEVERAGES, INCLUDING COFFEE, COFFEE SUBSTITUTES, COCOA, FRUIT JUICES, AND TEA;
- 2. CONDIMENTS;
- 3. EGGS;
- 4. FISH, MEAT, AND POULTRY;
- 5. FRUIT, GRAIN, AND VEGETABLES;
- 6. MILK, INCLUDING ICE CREAM; AND
- 7. SUGAR.

(III) "FOOD" DOES NOT INCLUDE:

- 1. AN ALCOHOLIC BEVERAGE AS DEFINED IN § 5-101 OF THIS ARTICLE;
- 2. A SOFT DRINK OR CARBONATED BEVERAGE SOLD IN AN UNOPENED CONTAINER; OR
- 3. CANDY OR CONFECTIONERY.

(4) "PREMISES" INCLUDES ANY BUILDING, GROUNDS, PARKING LOT, OR OTHER AREA THAT:

(I) A FOOD VENDOR OWNS OR CONTROLS; OR

(II) ANOTHER PERSON MAKES AVAILABLE PRIMARILY FOR THE USE OF THE PATRONS OF 1 OR MORE FOOD VENDORS.

(B) SALE OF FOOD STAMP ITEMS.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF FOOD STAMP ELIGIBLE FOOD, AS DEFINED IN 7 U.S.C. § 2012, BOUGHT WITH A FOOD COUPON ISSUED IN ACCORDANCE WITH 7 U.S.C. § 2016.

(C) SALE LESS THAN \$1.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF FOOD FOR LESS THAN \$1.

(D) SALE BY FOOD VENDOR.

(1) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF FOOD:

(I) BY A FOOD VENDOR WHO PROVIDES NO FACILITIES FOR FOOD CONSUMPTION ON THE PREMISES; OR