

(II) FOR CONSUMPTION OFF THE PREMISES WHERE SOLD BY A FOOD VENDOR WHO:

1. PROVIDES FACILITIES FOR FOOD CONSUMPTION ON THE PREMISES; AND

2. OPERATES A SUBSTANTIAL GROCERY OR MARKET BUSINESS AT THE SAME LOCATION WHERE THE FOOD IS SOLD.

(2) THE EXEMPTIONS UNDER PARAGRAPH (1) OF THIS SUBSECTION DO NOT APPLY TO A SALE, BY A FOOD VENDOR, OF FOOD:

(I) WITHIN AN ENCLOSURE FOR WHICH A CHARGE IS MADE FOR ADMISSION; OR

(II) THAT THE VENDOR SERVES FOR CONSUMPTION ON THE PREMISES OF THE BUYER OR OF A THIRD PARTY.

(E) SALE BY ORGANIZATION.

THE SALES AND USE TAX DOES NOT APPLY TO:

(1) A SALE OF FOOD:

(I) AT A HOSPITAL;

(II) BY A CHURCH OR RELIGIOUS ORGANIZATION;

(III) BY A SCHOOL OR COLLEGE, INCLUDING SALES AT A SCHOOL OR COLLEGE BY A FOOD CONCESSIONAIRE THAT IS UNDER CONTRACT WITH THE SCHOOL OR COLLEGE OR WITH ITS DESIGNATED CONTRACT AGENT, BUT NOT INCLUDING SALES AT EVENTS THAT ARE NOT SPONSORED BY THE SCHOOL OR COLLEGE OR ARE NOT EDUCATIONALLY RELATED;

(2) IF THE PROCEEDS OF THE SALE ARE USED TO SUPPORT A BONA FIDE NATIONALLY ORGANIZED AND RECOGNIZED ORGANIZATION OF VETERANS OF THE ARMED FORCES OF THE UNITED STATES OR AUXILIARY OF THE ORGANIZATION OR 1 OF ITS UNITS, A SALE OF FOOD OR MEALS FOR CONSUMPTION ONLY ON THE PREMISES, SERVED BY THE ORGANIZATION OR AUXILIARY; OR

(3) IF THE PROCEEDS OF THE SALE ARE USED TO SUPPORT A VOLUNTEER FIRE COMPANY OR DEPARTMENT OR ITS AUXILIARY OR A VOLUNTEER AMBULANCE COMPANY OR RESCUE SQUAD OR ITS AUXILIARY, A SALE OF FOOD SERVED BY THE COMPANY, DEPARTMENT, SQUAD, OR AUXILIARY.

(F) SALE IN INTERSTATE COMMERCE.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF FOOD OR ANY BEVERAGE IN A VEHICLE THAT IS BEING OPERATED IN THE STATE WHILE IN THE COURSE OF INTERSTATE COMMERCE.

(G) SALE OF SEAFOOD.