

**Article - Tax - General**

11-206.

(a) (1) In this section the following words have the meanings indicated.

(2) "Food for immediate consumption" means:

(i) food obtained from a salad, soup, or dessert bar;

(ii) party platters;

(iii) heated food;

(iv) sandwiches suitable for immediate consumption; or

(v) ice cream, frozen yogurt, and other frozen desserts, sold in containers of less than 1 pint.

(3) "Facility for food consumption" does not include parking spaces for vehicles as the sole accommodation.

(4) (i) "Food" means food for human consumption.

(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; or

3. candy or confectionery.

(5) "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.