

(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; ~~AND~~

8. ~~BOTTLED WATER, NOT INCLUDING FLAVORED OR SPARKLING WATER.~~

(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.

(6) "Substantial grocery or market business" means a business at which at least 10% of all sales of food are sales of grocery or market food items, not including food normally consumed on the premises even though it is packaged to carry out.

(b) 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.