

~~(7) "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.~~

~~(c) (1) Except as provided in paragraph (2) of this subsection, the sales and use tax does not apply to a sale of food for consumption off the premises by a food vendor who operates a substantial grocery or market business at the same location where the food is sold.~~

~~(2) The exemption under paragraph (1) of this subsection does not apply to:~~

~~(i) food that the vendor serves for consumption on the premises of the buyer or of a third party; [or]~~

~~(ii) food for immediate consumption; OR~~

~~(iii) SNACK FOOD;~~

~~(d) The sales and use tax does not apply to:~~

~~(1) a sale of food:~~

~~(i) to patients in a hospital when the food charge is included in the regular room rate;~~

~~(ii) by a church or religious organization;~~

~~(iii) by a school other than an institution of postsecondary education, including sales at a school by a food concessionaire that is under contract with the school or with its designated contract agent, but not including sales at events that are not sponsored by the school or are not educationally related;~~

~~(iv) to students at an institution of postsecondary education if the food charge is for a meal plan or is included in the regular charge for room and board; or~~

~~(v) by a nonprofit food vendor if there are no facilities for food consumption on the premises, unless the food is sold within an enclosure for which a charge is made for admission;~~

~~(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~~