

(I) FOOD THAT THE VENDOR SERVES FOR CONSUMPTION ON THE PREMISES OF THE BUYER OR OF A THIRD PARTY;

(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) [at a hospital] 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 [or college] OTHER THAN AN INSTITUTION OF POSTSECONDARY EDUCATION, 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; [or]

(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

[(iv)] (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;

11-207.

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

(1) [a fuel rate adjustment charge equal to the amount of the sale above the base rate that the Public Service Commission approves for electricity, steam, and artificial or natural gas used in residential property, including apartments;

(2)] a sale of electricity, steam, or artificial or natural gas made under a residential or domestic rate schedule on file with the Public Service Commission;

[(3)](2) a sale of coal, firewood, heating oil, or propane gas or similar liquefied gas for use in residential property that contains not more than 4 units, cooperative housing, condominiums, or other similar residential living arrangements; [and] OR

[(4)](3) a sale of electricity through 3 or more bulk meters for use in a nonprofit planned retirement community of more than 2,000 housing cooperative or condominium units if:

(i) ownership of units is restricted by age;