

[11-203.

(a) In this section, "dietary animal food" means food for consumption by a dog or cat that:

(1) is consumed as a supplement to, or substitute for, the usual diet of the animal; and

(2) ordinarily is available in the retail market only if prescribed by a veterinarian.

(b) The sales and use tax does not apply to a sale of dietary animal food:

(1) to a veterinarian;

(2) by a veterinarian; or

(3) prescribed by a veterinarian.]

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.

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

[(3)](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;