

- 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.

[(4)](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) "SNACK FOOD" MEANS:

- (I) POTATO CHIPS AND STICKS;
- (II) CORNCHIPS;
- (III) PRETZELS;
- (IV) CHEESE PUFFS AND CURLS;
- (V) PORK RINDS;
- (VI) EXTRUDED PRETZELS AND CHIPS;
- (VII) POPPED POPCORN;
- (VIII) NUTS AND EDIBLE SEEDS; OR

(IX) SNACK MIXTURES THAT CONTAIN ANY 1 OR MORE OF THE FOODS LISTED IN ITEMS (I) THROUGH (VIII) OF THIS PARAGRAPH.

[(5)](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.

(c) (1) Except [for food that the vendor serves for consumption on the premises of the buyer or of a third party] 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: