

Sales Tax Exemption for Food and Beverage Products

Article VII, Section 2.2 of the Louisiana Constitution and Louisiana Revised Statute 47:305(D)(1)(n-r) provide that the state sales tax shall not apply to food sold for preparation and consumption in the home, including bakery products, soft drinks, fresh fruits and vegetables, and packaged foods requiring further preparation by the purchasers. The exemption applies to a broad class of food and beverage products regardless of package size or quantity sold, provided that the foods are for human consumption, are not prepared by the sellers, and are not sold by restaurants, drive-ins, candy and nut counters, snack bars, private clubs, or establishments who furnish facilities for the on-premises consumption of the food. Sales of alcoholic beverages, water sold in containers, over-the-counter medicines, dietary supplements, or ice are not eligible for exemption.

Examples of Products Eligible for Exemption

- Fresh meat
- Fresh fish
- Milk
- Butter
- Eggs
- Bread
- Vegetables
- Fruit
- Fruit juices
- Canned goods
- Oleo
- Coffee and its substitutes
- Soft drinks in cans, bottles, or boxes
- Tea
- Cocoa and cocoa products
- Bakery products
- Candy bars and packaged candy
- Condiments
- Relishes
- Spreads
- Food ingredient products such as flour, sugar, salt, spices, shortening, flavoring, and cooking oils
- Potato chips and similar snack foods
- Ice cream
- Doughnuts
- Snack cakes
- Cookies and crackers
- Sandwiches not prepared by the sellers
- Frozen convenience foods, such as pizza, requiring further preparation

Examples of Taxable Items Not Eligible for Exemption

- Seller-prepared meats, seafood and vegetables, such as boiled shrimp, boiled crawfish, baked chickens, and fried turkeys
- Seller-prepared lunch and dinner plates
- Seller-prepared sandwiches
- Beer, wine, and other alcoholic beverages
- Fountain drinks
- Frozen slush drinks
- Ice
- Bottled water
- Whole or sliced hot pizza
- Hot coffee, tea, or cocoa
- Foods sold for heating in seller-provided equipment
- Over-the-counter medicines
- Dietary supplements

Restaurant Sales Not Eligible for Exemption

The sales tax law provides that sales of food products by restaurants, drive-ins, snack bars, candy and nut counters, private clubs, and businesses that provide facilities for the on-premises consumption of the food are not eligible for exemption.

Local Sales Taxes

The exemption for food sold for preparation and consumption does not apply to most local sales tax levies in Louisiana.

Questions?

Questions or comments concerning the state sales tax exemption for food products can be directed to the Department of Revenue's Taxpayer Services Division in Baton Rouge at 225.219.7356 or to one of the department's Regional Service Centers, as follows:

Alexandria:	318.487.5333	New Orleans:	504.568.5233
Baton Rouge:	225.922.2300	Shreveport:	318.676.7505
Lafayette:	337.262.5455	Thibodaux:	985.447.0976
Lake Charles:	337.491.2504		
Monroe:	318.362.3151		