

TAXABLE STATUS OF PURCHASES FROM
SELF-SERVICE SALAD BARS

This memorandum clarifies the Tax Department's policy on the sales tax status of receipts from the sales of salad ingredients at a self-service salad bar located in a grocery store, supermarket or other establishment.

The salad bar may include items such as lettuce, tomatoes, onions, radishes, broccoli or cauliflower. These items are chopped, sliced, wedged, cut or prepared in some way by store personnel so they are ready to be eaten. A variety of other ready to be eaten food such as bacon bits, grated cheese, cottage cheese, chunks of ham and cheese, puddings, berries, fruits and melons may also be available at the salad bar. Any of these items may be selected by the customer and placed in containers available at the salad bar. (Eating utensils may or may not be provided.)

These items, when marketed in this manner, are prepared foods which constitute a meal or part of a meal and are subject to sales tax whether sold by weight or by volume.