

Sales Tax Quiz

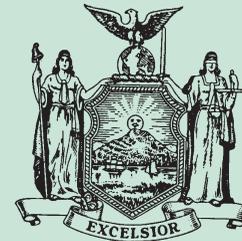
Which of the following products do you pay NYS sales tax on?

- Cookies
- Tea
- Bottled water
- Spices
- Vitamins
- Chocolate candy
- Aspirin
- Cough medicine
- Ensure
- Pretzels
- Cereals
- Eggs

Answer: Bottled water and chocolate candy

Assemblyman
Graf warns...

**Don't pay more
in sales tax than
you have to!**



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A message from...

**Assemblyman
Alfred C. Graf**
www.assembly.state.ny.us

Dear Neighbor,

While we are familiar with paying sales tax on automobiles and other major purchases, food and drug store commodities aren't always taxed. This can be confusing because most people do not know which store-bought items are taxable. Stores can mistakenly charge you sales tax without you even knowing it. This is an extra cost that you should not have to pay.

Inside this brochure, I have listed many tax-exempt items. If you are charged sales tax on non-taxable items, tell the store's management. If you don't get the response you think you deserve, contact the New York State Department of Taxation and Finance at 518-457-5181 or visit its website at www.tax.ny.gov. You can also check taxable items yourself at its website by typing "all sales tax publications" in the search box, then clicking "Sales tax publications and tax bulletins," and scrolling to "See all sales tax publications" for: Pub. 822, Pub. 840 and Sales Tax Bulletin TB-ST-525.

Sincerely,

A handwritten signature in black ink that reads "Alfred C. Graf".

Alfred C. Graf
Member of Assembly

Examples of tax-exempt and taxable foods and beverages*

■ Tax Exempt

Arnold Palmer Half & Half	Diet food (not diet candy)	Iced tea (<i>frozen/liquid</i>)	Pretzels
Artificial sweeteners	Diet substitutes	Iced tea mix	Quik
Baby food	Dressings	Instant breakfast mix	Relishes
Bakery products	Eggs & egg products	Jelling agents	Sauces
Baking products	Ensure	Leavening agents	Seafoods
Beefamato	Fish and fish products	Liquid diet products	Seasonings
Boost	Frozen desserts	Meats & meat products	Slim Fast
Cereals	Fruit juices ¹	Milk & milk products	Spices
Chicory	Fruit Rollups	Nonstick cooking spray	Starch (<i>for cooking</i>)
Chocolate (<i>for cooking purposes only</i>)	Game (e.g. patridges, rabbits, wild turkeys)	Nuts & nut products ²	Start
Clamato Juice Cocktail	Grain products	Oils (<i>cooking, salad</i>)	Sugar
Cocoa	Granola bars	Potato chips	Sugar substitutes
Coffee	Gravies	Poultry & poultry products	Syrups
Coffee creamers	Great Shakes	Preservatives	Tang
Condiments	Health bars		Tea
Cookies	Health supplements		Vitamins
	Herbs		
	Ice cream (prepackaged)		

■ Taxable

5-Hour Energy	Chocolate candy	French burnt peanuts	Licorice
Beer	Chocolate-coated nuts	Fruit drinks ³	Maple sugar candy
Bottled water	Chocolate-coated pretzels	Fudges	Orange Crush
Candy & confectionery	Coated candy	Gatorade	Pet foods ⁴
Candied apples	Cocktail mixes	Hi-C	Red Bull
Caramels	Collins mixer	Ice cubes	Soft drinks
Carbonated beverages	Cranberry juice cocktails	Kool-Aid	Vichy water
Chewing gum	Dietetic candy	Lemonade	Yoo-Hoo

¹ Containing at least 70 percent natural fruit juice

² No chocolate- or candy-coated or honey-roasted nuts

³ Containing less than 70 percent real fruit juice

⁴ Pet food for guide, hearing and service dogs is exempt See Tax Bulletin TB-ST-245 (7/10)

* Source: New York State Department of Taxation and Finance – Sales Tax Bulletin - TB-ST-525 (4/11)

Examples of miscellaneous tax-exempt items*

Drugs and Medicines

All sales of drugs and medicines for use by human beings are exempt from sales tax.

Drugs and medications are classified as either:

- prescription drugs and medicines
 - › antibiotics
 - › barbiturates
 - › narcotics
 - › other controlled substances
- non-prescription drugs and medicines, commonly called packaged medication
 - › analgesics
 - › antacids
 - › antihistamines
 - › antiseptics
 - › aspirin
 - › boric acid
 - › burn remedies
 - › cough and cold remedies
 - › dandruff preparations
 - › diarrhea remedies
 - › hemorrhoid medications
 - › insulin
 - › pain relievers
 - › products used to kill lice that infest humans
 - › products that prevent

or treat mange or ringworm in humans

- › products that are intended as hair regrowth treatment for use by human beings who

experience hair loss or gradually thinning hair

- › vaginal infection remedies
- other medicinal products
 - › acne preparations
 - › castor oil and cod liver oil
 - › contact lens preparations
 - › eye drops
 - › laxatives
 - › lip products that treat lips for exposure
 - › products that treat nicotine withdrawal symptoms
 - › products that prevent athlete's foot or other fungus infections

Family planning

Sales of family planning products, whether by prescription or over-the-counter are exempt from sales tax. Some examples:

- birth control pills
- condoms
- contraceptive creams, foams, jellies
- female contraceptive

- sponges
- pessaries
- vaginal suppositories

Newspapers & Periodicals

US Flag/NYS Flag

Exempt, including accessories sold with the flag for a single charge.

Medical equipment, supplies, prosthetic aids & related items

Exempt, unless purchased for use in performing medical or similar services for compensation.

- Adhesive bandages, surgical tape
- Aspirators
- Bandages (cotton, porous, etc.)
- Bed pans
- Colostomy bags, sets, supplies
- Cotton, absorbent sterile
- Cotton, sterile balls
- Cotton, sterile swabs
- Crutches
- Elastic bandages
- First aid kits
- First aid products
- Heating pads
- Hot water bottles

- Ice bags, medical
- Inhalers
- Nasal aspirators
- Thermometers, oral and rectal
- Urinals, medical
- Vaporizers

Medical equipment, supplies, prosthetic aids & related items that are exempt to all

- Artificial limbs, organs, teeth
- Hearing aids, hearing aid batteries that are manufacturer designated
- Crowns permanently attached by a dentist
- Eyeglasses, prescription
- Filler pads, mastectomy
- Pacemaker, cardiac

*Source: NYS Department of Taxation and Finance – Publication 822 (6/01); Publication 840 (8/98); and TSB-M-01(5)S (8/01).