



Sales Taxable and Non-Taxable Foods List

Updated 7/26/2021



Minnesota Cottage Foods Producers Association and Minnesota Farmers' Market Association offer this list as a guide. We will update it as we receive more information from the Minnesota Department of Revenue.

Non-Taxable Foods

The following foods are not taxable unless they are served with a plate, napkin, skewer, or other eating utensil that would suggest they are to be eaten on the spot where the item is purchased. If they are served with an eating utensil, then they are taxable.

Bagels
Bars
Biscuits
Breads
Brownie Bites
Buns
Cake Balls
Cake Pops
Cakes
Candy that contains flour
Chocolate Dipped Pretzels
Cookies
Cotton Candy*
Croissants
Cupcakes
Danish Pastries
Donuts
Homemade Spices
Muffins
Pastries
Pie Pops
Pies
Rugelach
Spaghetti Sauces
Sweet Rolls
Tarts
Tortes
Tortillas

Taxable Foods

The following items are subject to sales taxes. This must be clearly displayed when selling the item. Any foods served with a utensil, to be eaten at place of purchase, are taxable.

Almond Bark
Breakfast & Nutrition Bars without flour
Breath Mints
Candied Roasted and/or Flavored Nuts
Candy Bars
Canned pickled vegetables
Caramel Apples
Caramel Corn
Chocolate Coated Potato Chips
Chocolate or Carob Covered Nuts, Dried Fruits (such as raisins), Etc.
Divinity
Fruit Roll Ups
Hot Cocoa Bombs
Jams and Jellies
Marshmallows
Meringues
Peanut Brittle
Salsa
Sugarless Candy

*Cotton candy is commonly thought of as candy, but it is not because it is not sold in the form of bars, drops, or pieces. Cotton candy is taxable when prepared by the seller.