

Hospitality Tax

What items are taxed? (list is not all inclusive)

1. All food items prepared or modified on site at the establishment including items ordered for take out. Example: Ready-to-eat delivery food items that could be picked up from a food service location such as pizzas.
2. Coffee brewed on site at the establishment.
3. Snack foods prepared or modified on site at the establishment. Examples include ice cream served in a cup or cone, popcorn prepared on site and shaved ice snacks.
4. Served beverages, both alcoholic and non-alcoholic, specifically including fountain drinks.

What items are not taxed? (list is not all inclusive)

1. Canned or bottled drinks from a vending machine or off-the-shelf.
2. Prepackaged food items that are not prepared or modified on site.
3. Catered meals served at a location other than the restaurant that prepares the food.

After reading the above information, if you feel this tax does not apply to your business please contact town hall. 843-623-2131.