

1 * * * Sales and Use Tax; Candy * * *

2 Sec. X. 32 V.S.A. § 9701 is amended to read:

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4 (31) “Food and food ingredients” means substances, whether in liquid,
5 concentrated, solid, frozen, dried, or dehydrated form, that are sold for
6 ingestion or chewing by humans and are consumed for their taste or nutritional
7 value. “Food and food ingredients” does not include alcoholic beverages,
8 tobacco, ~~or~~ soft drinks, or candy.

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10 (60) “Candy” means a preparation of sugar, honey, or other natural or
11 artificial sweeteners in combination with chocolate, fruits, nuts, or other
12 ingredients or flavorings in the form of bars, drops, or pieces. “Candy” shall
13 not include any preparation containing flour and shall require no refrigeration.