

**STREAMLINED SALES AND USE TAX AGREEMENT**  
**COMPLIANCE REVIEW AND INTERPRETATIONS COMMITTEE**

Interpretative Opinion 2009-03

This Interpretative Opinion recommendation is made to the Governing Board by the Compliance Review and Interpretations Committee this day of July 2, 2009 in accordance with Article IX, Rule 902 of the Rules and Procedures adopted by the Streamlined Sales Tax Governing Board, Inc.

The party requesting the interpretation is Software Woodman's Food Markets, Inc. represented by Steve Kaukl. The request was made on April 10, 2009.

**Issue**

Woodman's Food Markets, Inc. raises an issue associated with the definition of soft drinks. Ready to drink ice tea can come in an unsweetened and unflavored state. The example given was Lipton PureLeaf Iced Tea. The issue presented is whether unsweetened and unflavored ready to drink iced tea would be considered soft drinks under the Agreement definitions. The requester proposes that an interpretation be made that unsweetened and unflavored ready to drink iced tea are not soft drinks.

**Public Comment**

No state or public written comments were received.

**Recommendation**

By a unanimous vote, the Compliance Review and Interpretations Committee submits to the Governing Board a recommendation that the interpretation proposed by the requester be accepted.

**Rationale**

The Agreement defines "soft drinks" to mean non-alcoholic beverages that contain natural or artificial sweeteners. Unsweetened, unflavored ready to drink iced tea does not meet the definition as it contains no sweeteners and falls under the food definition.

**Participating Committee Members**

Larry Wilkie, Myles Vosberg, Tony Mastin, Tom Atchely, Rep. Deb Peters.