

IP07001
4/13/07

Prepared Food Interpretation & Adoption
Survey of Governing Board States
September 28, 2006

Governing Board State	Contact	Action to Adopt
Arkansas	Mary Cameron	AR taxes all food so no action required.
Indiana	Tom Conley	Adopted Sales Tax Information Bulletin #29
Iowa	Larry Paxton	Iowa Rules 701-231.5(423) is comprehensive and detailed enough to cover interpretation. No further action taken.
Kansas		KS taxes all food so no action required.
Kentucky	Richard Dobson	Legislation and regulation or bulletin with effective date of January 1, 2007.
Michigan	Michael Eschelbach	Proceeding to implement by administrative rule. The proposed rule has been submitted to Michigan's State Office of Administrative Hearings and Rules.
Minnesota	Larry Wilkie	Initiated rule making process will be effective on or before 1-1-08.
Nebraska	Ellen Thompson	Updating information guides. No changes in statutes or regulations required.
Nevada	Dino DiCianno	Proceeding to implement by administrative rule.
New Jersey	Craig Rook	Proceeding to publish notice.
North Carolina	Anna Mitchell	Adopted 75% rule in Technical Bulletins. In the process of updating the Technical Bulletins regarding the calculation of the numerator and denominator.
North Dakota	Myles Vosberg	Will enact legislation that includes the prepared food interpretation effective

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		8-1-2007
Ohio	William Riesenberger	No distinction based on whether food is prepared or not. Constitution provides that all food consumed off of the premises where sold is exempt.
Oklahoma		OK taxes all food so no action required.
Rhode Island	John Nugent	Will adopt regulation or Technical Bulletin by 1-1-07.
South Dakota	Jane Page	SD taxes all food so no need to adopt prepared food interpretation.
Tennessee	Sherry Harrell	Has not taken action but current policy is broader than Governing Board interpretations. Will adopt Governing Board interpretation by 7-1-07.
Utah	Scott Smith	UT taxes all food so no need to adopt prepared food interpretation.
Vermont		
West Virginia	Tonja Oakes	Working on web site publication.
Wyoming	Dan Noble	Currently administering the interpretation and intend to adopt it as a rule. Utilizing the interpretation in correspondence with vendors and in the bulletins that are being issued.