

Streamlined Sales Tax Governing Board, Inc.
Compliance Review and Interpretations Committee

INTERPRETATION/DEFINITION REQUEST

Complete each section

1. **Name(s) of Requestor(s):** Patrick Williams
2. **Contact Person:**

Name	Patrick Williams
Address	300 Sixth Ave. Pittsburgh, PA 15222
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3. **Agreement Section(s) involved:** Part II- Product Definitions: Food & Food Products
4. **Statement of Background Facts** (be succinct): GNC is a retailer of vitamins, dietary supplements, health foods, and related health-care products. The Food and Drug Administration specifies a subcategory of items known as "Medical Foods". They were defined in the Food and Drug Administration's 1988 Orphan Drug Act Amendments and are subject to the general food and safety labeling requirements of the Federal Food, Drug, and Cosmetic Act. GNC respectfully requests an interpretation as to the proper sales tax treatment of these items as a food item or a medicinal item.
5. **Issue:** Medical foods are distinct from the broader category of foods for special dietary use and from traditional foods that bear a health claim. In order to be considered a medical food the product must, at a minimum:
 - be a food for oral ingestion or tube feeding (nasogastric tube)
 - be labeled for the dietary management of a specific medical disorder, disease or condition for which there are distinctive nutritional requirements, and
 - be intended to be used under medical supervision.
6. **Proposed Interpretation:** Treat this item as a food product.
7. **Is expedited consideration requested?** No Yes **If yes, please explain why expedited review is requested**

A request for interpretation/definition normally requires a minimum 60-day comment period. The comment period may be shortened to 10 days if the Committee grants a request for expedited consideration. See Governing Board Rule 902(D) and (H).
8. **Date this Request is submitted:** May 6, 2009

The Compliance Review and Interpretations Committee meets by teleconference at 10:00 am central every other Thursday. Their schedule can be found at: www.streamlinedsalestax.org under the meeting calendar.

Submit to: Scott Peterson, Executive Director
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F0007 Interpretation Definition Request (4/10/08)