A motion by Minnesota, North Dakota, South Dakota, Washington and Wyoming to amend the definition of "prepared food" so that it reads as follows (2nd Vote):

"'Prepared food' means:
A. Food sold in a heated state or heated by the seller;
B. Two or more food ingredients mixed or combined by the seller for sale as a single item; or
C. Food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws. A plate does not include a container or packaging used to transport the food.

'Prepared food' in B does not include food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the Food and Drug Administration in chapter 3, part 401.11 of its Food Code so as to prevent food borne illnesses.

The following items may be taxed differently than 'prepared food' and each other, if sold without eating utensils provided by the seller, but may not be taxed differently than the same item when classified under 'food and food ingredients.'

1. Food sold by a seller whose proper primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries).
2. a. Food sold in an unheated state by weight or volume as a single item; or
   b. Only meat or seafood sold in an unheated state by weight or volume as a single item.
3. Bakery items, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas.
4. <u>Food sold that ordinarily requires additional cooking (as opposed to just reheating) by the consumer prior to consumption.</u>

Substances within 'food and food ingredients' may be taxed differently if sold as 'prepared food.' A state shall tax or exempt from taxation 'bottled water,' 'candy," dietary supplements,' and 'soft drinks' that are sold as 'prepared food' in the same manner as it treats other substances that are sold as 'prepared food.'"