

**A motion by the state of Ohio to amend Article III of the Streamlined Sales Tax Governing Board's Rules and Procedures**

**Rule 327.10 – Food and Food Ingredients**

Food and Food Products are defined in Appendix C, Part II of the Library of Definitions. For purposes of the definition of "food and food ingredients", a product that is inhaled, absorbed, or injected into the body is not considered "sold for ingestion". Food or food ingredients delivered directly into the gastrointestinal tract of the human body (i.e., tube feeding) because a person cannot eat or swallow is considered "sold for ingestion."