

Interpretation – Definition Request



The Compliance Review and Interpretation Committee will not act on a request if the request requires an amendment to the Agreement, Rules, or Appendices previously approved by the Governing Board. Such requests should be submitted to the State and Local Advisory Council for consideration.

Provide the name(s) and contact information of the state or parties submitting the Request.

Date Request is submitted: 11/18/2022

Name of Person(s) submitting request: Merry Hopkins, Minnesota Department of Revenue

Contact Person: Merry Hopkins

Address: 600 N. Robert St., St. Paul, MN, 55146-6340

Phone: 651-556-6862 **Email:** merry.hopkins@state.mn.us

1. Agreement Section(s), Rules or Tax Administration Practice(s) involved:

SSUTA Appendix C Part II- Prepared Food C2

2. Issue:

Whether “physically giving or handing utensils to purchasers” includes a seller loading utensils that are owned by the purchaser and possessed by the seller into galley carts along with food items.

Whether, for food that a plate, bowl, glass, or cup is necessary to receive the food, whether “making the plate, bowl, glass, or cup available to purchasers” includes a seller loading plates, bowls, glasses, or cups that are owned by the purchaser and possessed by the seller into galley carts along with food items.

3. Statement of Background Facts (Provide a detailed description of the issue and supporting facts.):

The food purchased in this scenario is loaded into a galley cart with eating utensils. The food items are not sold in a heated state or heated by the seller. Two or more food ingredients are not mixed or combined by the seller for sale as a single item. For some food items, a plate, bowl, glass, or cup is necessary for the taxpayer to receive the food.

A taxpayer has contracted with a “caterer” to load galley carts with food items and provide loading services. Per their contract, the taxpayer is stipulated to “provide” the eating utensils. The taxpayer purchases the eating utensils from a third-party.

The caterer loads food items and the eating utensils received from the purchaser into galley carts. Loading includes the caterer physically placing the eating utensils in the galley cart along with food items.

4. Proposed Interpretation:

The seller is considered to have provided eating utensils by the act of physically placing the eating utensil in the loaded galley cart along with the food and beverages.

5. Is expedited consideration requested? NO YES If yes, please explain: [Click here to enter text.](#)

A request for interpretation or 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(#) and (H).

Submit completed form to:

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board

Email: Craig.Johnson@SSTGB.org
Phone: 608-634-6160

Compliance Review and Interpretations Committee Meeting Schedule

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