

CHAPTER 15 - SALES TAX

ARTICLE 1 - STATE SALES TAX

39-15-105(a)(vi)(E). Exemptions.

(a) The following sales or leases are exempt from the excise tax imposed by this article:

Definitions. (a) As used in this article:

(E) Sales of food for domestic home consumption.

Comment: the objective is to repeal the sales tax exemption of food for domestic home consumption from sales tax imposition.