

Why is cold food taxable at an amusement park and similar venues?

Have you wondered why tax is charged on cold food and other food products that are generally not taxable, such as popcorn, ice cream, and candy when you are at an amusement park or stadium event? Food products sold within a place where admission is charged and intended for immediate consumption are subject to sales tax. An admission charge includes any consideration in money or other tender that is required to be paid for admittance to a place, including sports and music events, amusement parks, county fairs, swap meets, and trade shows.

There are some exceptions where tax may not apply to sales made within a place where admission is charged, such as national and state parks. In this situation, some food sales may be taxable, while others may not be. Due to the variety of rules that may apply, you should contact our Taxpayer Information Section at 800-400-7115 for advice on the taxability of your sales.

New and revised publications

- Pub 22 *Dining and Beverage Industry 05/09*
- Pub 75 *Interest and Penalties 06/09*
- Pub 79B *California Use Tax 07/09*
- Pub 91 *California Tire Fee 07/09*
- Pub 92 *Alcoholic Beverage Tax 06/09*
- Pub 93 *Cigarette and Tobacco Products Taxes 07/09*
- Pub 118 *Vending Machine Food Sales 07/09*
- Pub 152 *Cigarette and Tobacco Product Sales Compliance Inspections 06/09*
- Pub 412 *Introduction to Environmental Fee Programs 06/09*
- Pub 413 *Environmental Fee Programs at a Glance 06/09*

New and revised translated publications

- Pub 18 *Nonprofit Organizations in Spanish, 08/08 edition.*
- Pub 44 *District Taxes, in Spanish. 04/09 edition.*
- Pub 71 *California City and County Sales and Use Tax Rates, in Spanish and Chinese. 04/09 edition along with the addendum.*
- Pub 79A *Aircraft & California Tax, in Spanish. This is the 04/09 edition.*
- Pub 114 *Consignment Sales, in Spanish. 01/09 edition.*
- Pub 123 *California Businesses: How to Identify California Use Tax Due, in Chinese, Korean, and Vietnamese. 04/09 edition.*
- Pub 170 *Striking Gold, in Spanish 01-09 edition.*

We have two new languages for publication 71, *California City and County Sales and Use Tax Rates*. This publication is now available in Korean and Vietnamese. This is the 04/09 version along with the addendum.

In addition, we have just released the 03-09 version of publication 73, *Your California Seller's Permit*, in Chinese, Farsi, Korean, Spanish, and Vietnamese. We have also added Thai as a new language for this publication.

Small business fairs

To help you with the ins and outs of running your business, we've developed a free "one-stop-shop" event for small business owners. Be sure to check www.boe.ca.gov for the 2009 schedule.