



Sales and Use Tax Training for Grocers Part 2

**Wisconsin Department of Revenue
April 2017**

Topics of Discussion

- Sales of Candy
- Sales of Soft Drinks
- Sale of Dietary Supplements

Additional Training for Grocers

- Part 1 – Resources and Sales by Grocers
- Part 3 - Sales of Prepared Foods
- Part 4 - Preparing for an Audit



Sales of Candy, Soft Drinks, and Dietary Supplements

Exemption for Food and Food Ingredients

- The sales price from the sale of and the storage, use, or other consumption of food and food ingredients, except:
 - Candy
 - Soft drinks
 - Dietary supplements
 - Prepared food (see Part 3)

Definition of Candy

Preparation of:

- Sugar, honey, or other natural or artificial sweeteners
- Combined with chocolate, fruit, nuts, or other ingredients or flavorings
- In the form of bars, drops, or pieces

Candy does not include a preparation that contains flour or requires refrigeration.

Candy – Examples

	Candy	Not Candy
Licorice (contains flour)		X
Ice cream sandwich (frozen)		X
Chocolate chips (sweetened)	X	
Chocolate-covered pretzels (contains flour)		X
Honey roasted peanuts	X	
Marshmallows	X	
Snickers Bar	X	
Twix Bar (contains flour)		X

Definition of Soft Drink

A beverage that contains a natural or artificial sweetener

Does not include:

- Alcoholic beverages (0.5% or more alcohol)
- Beverage that contains milk or milk products; soy, rice, or similar milk substitutes
- Beverage that contains more than 50% vegetable or fruit juice

Soft Drink – Examples

	Soft Drink	Not Soft Drink
Iced Tea (unsweetened)		X
Iced Tea (sweetened)	X	
Bottled Water (unsweetened)		X
Bottled Water (sweetened)	X	
Fruit Drink (more than 50% fruit juice)		X
Protein Drink (with milk and sweetener)		X
Strawberry Milk		X

Definition of Dietary Supplement

A product intended to supplement a person's diet that meets all of the following:

- Contains a vitamin, mineral, herb, botanical, amino acid or other dietary substance to supplement the diet,
- Is intended for ingestion in tablet, powder, capsule, gel-cap or if not in such forms, not represented as conventional food or intended to be the sole item of a meal or diet, and
- Is labeled as a dietary supplement (21 C.F.R 101.36)

Supplement Facts vs. Nutrition Facts

Supplement Facts			Serving Size 2 Tablets		
Amount Per Serving		% Daily Value*	Amount Per Serving		% Daily Value*
Vitamin A	7,500 IU	150%*	Chromium (as chromium GTF)	120 mcg	100%*
(as CaroCare® natural mixed carotenoids)			Molybdenum	80 mcg	107%*
Vitamin C (as ascorbic acid)	300 mg	500%*	(as molybdenum A.A. chelate)		
Vitamin D (as cholecalciferol)	200 IU	50%*	Raw Oyster Concentrate	50 mg	**
Vitamin E	200 IU	667%*	Saw Palmetto, powdered (berries)	100 mg	**
(as d-alpha tocopheryl succinate)			Pygeum Africanum, powdered (bark)	70 mg	**
Vitamin K (as phytonadione)	75 mcg	94%*	Gomiana, powdered (leaf)	100 mg	**
Thiamin (as thiamin hydrochloride)	30 mg	2,000%*	Nettles, powdered (leaf)	30 mg	**
Riboflavin	30 mg	1,765%*	Lycopene	250 mcg	**
Niacin (as niacinamide)	30 mg	150%*	(as LYC-O-MATO™ natural tomato lycopene)		
Vitamin B ₅	30 mg	1,500%*	Alpha-Carotene	140 mcg	**
(as pyridoxine hydrochloride)			Cryptoxanthin	34 mcg	**
Folic Acid	400 mcg	100%*	Zeaxanthin	28 mcg	**
Vitamin B ₁₂ (as cyanocobalamin)	100 mcg	1,667%*	Lutein	250 mcg	**
Biotin	250 mcg	83%*	Alpha Lipoic Acid	25 mg	**
Pantothenic Acid	30 mg	300%*	Citrus Bioflavonoids (fruit)	70 mg	**
(as D-calcium pantothenate)			Grape Seed Extract	25 mg	**
Calcium	200 mg	20%*	(Vitis vinifera) (seed) (standardized to 95% polyphenols)		
(as calcium carbonate, citrate)			Deodorized Garlic, powdered (bulb)	50 mg	**
Iodine (as kelp)	150 mcg	100%*	Ginkgo Biloba, powdered (leaf)	70 mg	**
Magnesium	100 mg	25%*	Korean Ginseng, powdered (root)	100 mg	**
(as magnesium oxide, aspartate)			PARA (para-aminobenzoic acid)	10 mg	**
Zinc (as zinc citrate)	30 mg	200%*	Choline (as choline bitartrate)	10 mg	**
Selenium (as selenomethionine)	70 mcg	100%*	Inositol	10 mg	**
Copper (as copper gluconate)	2 mg	100%*			
Manganese	5 mg	250%*			
(as manganese gluconate)					

Other Ingredients: Stearic Acid, Hydroxy Propyl Methyl Cellulose, Calcium Phosphate, Crosscarmellose Sodium (dshifibrant), Gelatin, Magnesium Stearate, Gum Acacia, Silica.

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Nutrition Facts			
Serving Size 1 cup (228g)			
Servings per Container 2			
Amount Per Serving			
Calories 280	Calories from Fat 120		
		% Daily Value*	
Total Fat 13g			20%
Saturated Fat 5g			25%
Trans Fat 2g			
Cholesterol 2mg			10%
Sodium 660mg			28%
Total Carbohydrate 31g			10%
Dietary Fiber 3g			0%
Sugars 5g			
Protein 5g			
Vitamin A 4%	•	Vitamin C 2%	
Calcium 15%	•	Iron 4%	
*Percent Daily Values are based on a 2,000-calorie diet. Your daily values may be higher or lower depending on your calorie needs.			
	Calories:	2,000	2,500
Total Fat	Less than	65g	80g
Sat Fat	Less than	20g	25g
Cholesterol	Less than	300mg	300mg
Sodium	Less than	2,400mg	2,400mg
Total Carbohydrate		300g	375g
Fiber		25g	30g
Calories per gram:			
Fat 9	•	Carbohydrate 4	• Protein 4

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Contact DOR if you have questions

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