
NOTICE

Friday, April 17, 2026

Temporary Suspension of State Sales and Use Tax on Food

In accordance with Act 2026-604, the state portion of the sales and use taxes on food shall be suspended for the period of May 1, 2026, through June 30, 2026.

The city and county sales and use tax rates on food are not affected by this act.

Reporting of Grocery Sales During the Suspension Period

Retailers must still report all gross sales of qualifying food items in their **total gross proceeds** on the state tax return and then **subtract (deduct) the qualifying food sales** from the amount used to calculate **state sales tax**.

Local tax reporting continues according to each locality's rate.

Food has the same meaning as defined in 7 U.S.C. § 2011, for the purposes of the federal Supplemental Nutrition Assistance Program (SNAP). SNAP eligible food items generally include any food or food product for home consumption, except alcoholic beverages, tobacco, hot foods, or hot food products ready for immediate consumption. For additional information on SNAP eligible and ineligible items, visit <https://www.fns.usda.gov/snap/eligible-food-items>.

If you have questions, contact ALDOR's Sales Tax Administration Section.

Contact

Sales and Use Tax Division
Sales Tax Administration Section
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