

PENNSYLVANIA SALES AND USE TAX

FARMERS' MARKETS AND STANDS

Taxable Sales

Only the following food and beverages are taxable when sold from a farmer's market or stand: soft drinks; wine; meals; sandwiches; food from salad bars; hand-dipped or hand-served ice-based products, including ice cream and yogurt; hot soup, hot pizza and other hot food items; brewed coffee and hot beverages.

All other tangible personal property is also taxable, unless exempted under the law. Taxable property includes flowers, non-food plants, handicrafts, decorative items, pets and pet items, books and collectibles.

Nontaxable Sales

Vegetables, fruits, meats, cheeses, any food item not on the list above, clothing for everyday wear and medicine and medical supplies are not subject to sales tax.

For a more complete list of taxable and nontaxable items, see the [Retailers' Information Guide](#) on the department's website, www.revenue.state.pa.us.

Registering to Collect Sales Tax

If you make taxable sales, you must obtain a Pennsylvania sales and use tax license by completing the PA Enterprise Registration Form, PA-100. The form can be completed online at www.paopenforbusiness.com, or applicants can obtain hard copies of the form at www.revenue.state.pa.us or by calling 1-800-362-2050.

Additional Information

If you have any questions regarding what is taxable, how to complete the PA-100 or other state tax matters, please call the Department of Revenue's Taxpayer Service and Information Center at 717-787-1064.

The Department of Revenue looks forward to working with you and the Department of Agriculture in building relationships to help Pennsylvania's agricultural community.