

# Dietary Supplements

Subcategory of Food—See Fact Sheet 102A

# 102E

Fact Sheet

## Sales Tax Fact Sheet 102

Legislation was passed adopting the Uniform Sales and Use Tax Administration Act proposed by the multistate Streamlined Sales Tax Project. The Act allows Minnesota to enter into the Streamlined Sales and Use Tax Agreement that sets out uniform definitions for administration of the sales and use tax law. Minnesota has adopted those definitions necessary to bring our law into conformance with the agreement.

The new streamlined definition of *dietary supplements* is explained in this fact sheet. The law change is effective January 1, 2002.

### Dietary supplements

Dietary supplements means any product, other than tobacco, intended to supplement the diet that:

- contains one or more of the following dietary ingredients: a vitamin; a mineral; an herb or other botanical; an amino acid; a dietary substance for use by humans to supplement the diet by increasing the total dietary intake; and a concentrate, metabolite, constituent, extract, or combination of any of the above ingredients;
- is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or if not intended for ingestion in such form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; and
- is required to be labeled as a dietary supplement, identifiable by the supplement facts box found on the label and as required pursuant to Code of Federal Regulations, title 21, section 101.36.

**Any item that is required by the FDA to be labeled with “Supplement Facts” is taxable.** This includes appetite suppressants and/or stimulants, or food supplements such as vitamins and minerals, whether sold in tablet, capsule, powder, softgel, gelcap, or liquid form.

### Taxable dietary supplements include:

- amino acids
- antioxidants
- bee pollen
- enzymes
- garlic capsules
- ginseng
- herbal supplements
- immune supports
- lecithin
- metabolic supplements
- vitamins and minerals
- zinc lozenges

Meal substitutes are not taxable. Meal substitutes are labeled with “Nutrition Facts” and include:

- unsweetened breakfast bars or those that contain flour
- dried fruit snacks (unsweetened)
- Ensure or Boost
- Pop Tarts
- soup mixes

*Brand names are shown for illustration purposes only and do not imply sole representation in any category.*

### Be sure to see the main Food Fact Sheet, #102A, and the other subcategories:

- Candy, #102B
- Soft Drinks and Other Beverages, #102C
- Prepared Food, #102D

Also see Fact Sheet 158, Vending Machines and Other Coin-Operated Devices