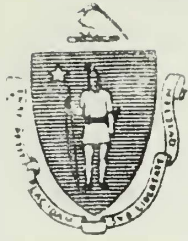


The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204



JOYCE HAMPERS
COMMISSIONER

November 7, 1980

You inquire whether sales tax applies to the sale of the following "health food" items:

- (1) alfalfa tablets;
- (2) vitamins and minerals in liquid, capsule, regular tablet and chewable tablet form;
- (3) herb laxative tablets;
- (4) lecithin capsules;
- (5) powdered proteins;
- (6) fiber wafers; and
- (7) "Pro-lecin Nibblers," in chewable tablet form.

None of the listed items is sold on prescription. The fiber wafers and "Pro-lecin Nibblers" are meant to be eaten as snacks. All the other items are either meant to be mixed with foods to improve the nutritional value of the foods, or meant to be taken in small doses for their nutritional or laxative properties.

November 7, 1980

Massachusetts General Laws Chapter 64H, Section 6(h) exempts from the sales tax sales of food products (including herbs and spices) for human consumption, but provides that "food products" does not include "medicines, tonics and preparations in liquid, powdered, granular, tablet, capsule, lozenge and pill form sold as dietary supplements or adjuncts."

Based on the foregoing, it is ruled that

- (1) sales of the fiber wafers and "Pro-lecin Nibblers" are exempt from tax because the items are meant to be eaten as snacks; and
- (2) sales of the alfalfa tablets, vitamins and minerals, herb laxative tablets, lecithin capsules and powdered proteins are subject to tax.

Very truly yours,



Commissioner of Revenue

LJH:JXD:mf