



L. JOYCE HAMPERG
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Lowell Saltonstall Building,

100 Cambridge Street, Boston 02204

November 12, 1981

("Company") is engaged in the business of manufacturing and operating water vending machines. The machines are placed in supermarkets and are operated by coins inserted by the customers. The machines process water for drinking and dispense it by the gallon into the customers' containers. You inquire whether water sold from these vending machines is subject to the Massachusetts sales tax.

Massachusetts General Laws Chapter 64H, Section 6(h) exempts from sales tax food products for human consumption other than meals provided by a restaurant.

Based on the foregoing, it is ruled that the Company's sales of water intended for human consumption and dispensed by the gallon from a vending machine are exempt from the sales tax.

Very truly yours,

A handwritten signature in cursive script, appearing to read "L. Joyce Hamperg".

Commissioner of Revenue

LJH:JD:mf

LR 81-99