

**TENNESSEE DEPARTMENT OF REVENUE  
REVENUE RULING # 14-08**

**WARNING**

**Revenue rulings are not binding on the Department. This ruling is based on the particular facts and circumstances presented, and is an interpretation of the law at a specific point in time. The law may have changed since this ruling was issued, possibly rendering it obsolete. The presentation of this ruling in a redacted form is provided solely for informational purposes, and is not intended as a statement of Departmental policy. Taxpayers should consult with a tax professional before relying on any aspect of this ruling.**

**SUBJECT**

The application of the Tennessee sales and use tax to the sale of various edible and non-edible products.

**SCOPE**

Revenue Rulings are statements regarding the substantive application of law and statements of procedure that affect the rights and duties of taxpayers and other members of the public. Revenue Rulings are advisory in nature and are not binding on the Department.

**FACTS**

A retailer (the “Taxpayer”) operates business locations within Tennessee. The Taxpayer sells a variety of products to be consumed by humans for their taste or nutritional value, among which are the following items (the “Edible Products”):

- [NON-ALCOHOLIC COCKTAIL MIXES] (“Non-Alcoholic Cocktail Mixes”)
- [NON-ALCOHOLIC BEER] (“Non-Alcoholic Beer”)
- [TRAIL MIX WITH CHOCOLATE COVERED PEANUTS] (“Trail Mix with Chocolate Covered Peanuts”)
- [TRAIL MIX WITH FRUIT AND NUTS] (“Trail Mix with Fruit and Nuts”)
- [TRAIL MIX WITH SESAME STICKS] (“Trail Mix with Sesame Sticks”)
- [FIBER DRINK MIX] (“Fiber Drink Mix”)
- [FOOD THICKENER] (“Food Thickener”)
- [GLUCOSE TABLETS] (“Glucose Tablets”)
- [ORAL ELECTROLYTE REPLACEMENT SOLUTION (FLAVORED)] (“Oral Electrolyte Replacement Solution (flavored)”)
- [ORAL ELECTROLYTE REPLACEMENT SOLUTION (UNFLAVORED)] (“Oral Electrolyte Replacement Solution (unflavored)”)

- [ORAL ELECTROLYTE REPLACEMENT SOLUTION (FROZEN)] (“Oral Electrolyte Replacement Solution (frozen)”)
- [ORAL ELECTROLYTE REPLACEMENT POWDER] (“Oral Electrolyte Replacement Powder”)
- [DISTILLED WATER WITH ELECTROLYTES] (“Distilled Water with Electrolytes”)

A full list of ingredients for each of these items is attached as Appendix A.

Additionally, the Taxpayer sells the following products (the “Non-Edible Products”):

- [COUPON BOOK] (“Coupon Book”)
- [HEARING AID BATTERIES] (“Hearing Aid Batteries”)
- [PROPANE (WITHOUT EXCHANGE)] (“Propane (Without Exchange)”)
- [PROPANE (WITH EXCHANGE)] (“Propane (With Exchange)”)

A full description of each of these items is also included in Appendix A.

## **RULINGS**

1. Are the Edible Products sold by the Taxpayer for human consumption considered “food and food ingredients” for Tennessee sales and use tax purposes?

Ruling: All of the Edible Products, except for the Glucose Tablets, are considered “food and food ingredients” for Tennessee sales and use tax purposes and are subject to the sales and use tax at the state rate of 5%, plus the applicable local option rate of up to 2.75%. The Glucose Tablets are not considered “food or food ingredients” and are therefore subject to the Tennessee sales and use tax at the state rate of 7%, plus the applicable local option rate of up to 2.75%.

2. Are the Non-Edible Products sold by the Taxpayer subject to Tennessee sales and use tax?

Ruling: The Taxpayer’s sales of Coupon Books are not subject to the Tennessee sales and use tax because the “true object” of the transaction is the sale of the intangible right to a discount. The Hearing Aid Batteries are exempt from the Tennessee sales and use tax as prosthetic devices. The Taxpayer’s sale of Propane, regardless of whether there is an exchange of an empty tank, is subject to the Tennessee state level sales and use tax as the sale of tangible personal property but are exempt from the local option tax.

## **ANALYSIS**

The following table lists the items sold by the Taxpayer, states the taxability of each particular item, and numerically references the applicable explanation. Such explanations appear after the table.

## TABLE OF ITEMS

Edible Products	Food?	Explanation
Non-Alcoholic Beer	Yes	1
Non-Alcoholic Cocktail Mixes	Yes	1
Trail Mix with Chocolate Covered Peanuts	Yes	2
Trail Mix with Fruit and Nuts	Yes	2
Trail Mix with Sesame Sticks	Yes	2
Fiber Drink Mix	Yes	3
Food Thickener	Yes	3
Oral Electrolyte Replacement Solution (Flavored)	Yes	4
Oral Electrolyte Replacement Solution (Unflavored)	Yes	4
Oral Electrolyte Replacement Solution (Frozen Sticks)	Yes	4
Oral Electrolyte Replacement Powder	Yes	4
Distilled Water With Electrolytes	Yes	4
Glucose Tablets	No	5
Non-Edible Products	Tax Exempt/Not Subject to Tax?	Explanation
Coupon Book	Yes	6
Hearing Aid Batteries	Yes	7
Propane (Without Exchange of Empty Tank)	See below	8
Propane (With Exchange of Empty Tank)	See below	8

## EXPLANATIONS

Under the Retailers' Sales Tax Act,<sup>1</sup> the retail sale in Tennessee of tangible personal property is subject to the sales and use tax, unless an exemption applies. "Retail sale" is defined as "any sale, lease, or rental for any purpose other than for resale, sublease, or subrent."<sup>2</sup>

TENN. CODE ANN. § 67-6-102(78)(A) (2013) defines "sale" in pertinent part to mean "any transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever of tangible personal property for a consideration." "Tangible personal property" includes "property that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses."<sup>3</sup> Conversely, the sale of an

<sup>1</sup> Tennessee Retailers' Sales Tax Act, ch. 3, §§ 1-18, 1947 Tenn. Pub. Acts 22, 22-54 (codified as amended at TENN. CODE ANN. §§ 67-6-101 to -907 (2013)).

<sup>2</sup> TENN. CODE ANN. § 67-6-102(76) (2013).

<sup>3</sup> TENN. CODE ANN. § 67-6-102(89)(A).

intangible right, even if embodied in tangible personal property, is generally not subject to the Tennessee sales and use tax.<sup>4</sup>

In addition, a nontaxable item may be subject to taxation when charges for the nontaxable item are combined with charges for a taxable good or service into a single price. Specifically, TENN. CODE ANN. § 67-6-102(81)(A) provides that the sales price of a good or service equals the “total amount of consideration . . . for which personal property or services are sold.” Thus, if taxable goods and nontaxable goods are sold together for a single charge, the entire charge is generally subject to taxation, with the bundled sales price as the measure of the tax.<sup>5</sup>

With certain exceptions that do not apply to the facts presented in this ruling, tangible personal property sold at retail in Tennessee is generally subject to the sales and use tax at the state rate of 7% of the sales price.<sup>6</sup> Counties and incorporated cities are authorized to impose a local option tax on all privileges subject to the state tax at a rate of up to 2.75% of the sales price.<sup>7</sup>

The Retailer’s Sales Tax Act imposes the use tax at the same rates as the sales tax on “the purchase price of each item or article of tangible personal property when the tangible personal property is not sold, but is used, consumed, distributed, or stored for use or consumption in this state; provided that, there shall be no duplication of the tax.”<sup>8</sup>

### EDIBLE PRODUCTS

Those items meeting the TENN. CODE ANN. § 67-6-102(41) definition of “food and food ingredients” are subject to the sales and use tax at the state rate of 5% of their sales price.<sup>9</sup> The

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<sup>4</sup> See generally *Barnes & Noble Superstores, Inc. v. Huddleston*, No. 01A01-9604-CH-00149, 1996 WL 596955, at \*2 (Tenn. Ct. App. Oct. 18, 1996) (holding that the sale of discount cards that entitle purchasers to a discount on subsequent purchases of merchandise is not subject to Tennessee sales tax because the “true object” of a discount card transaction is to bestow upon a customer the intangible right to receive a discount). Note that the “true object” test is very fact-specific and must be applied on a case-by-case basis. Accordingly, the application of the “true object” test in this revenue ruling is limited to the specific facts provided by the Taxpayer.

<sup>5</sup> See *Tomkats Catering, Inc. v. Johnson*, No. M2000-03107-COA-R3-CV, 2001 WL 1090516, at \*2 (Tenn. Ct. App. Sept. 19, 2001); cf. TENN. CODE ANN. § 67-6-102(81)(A)(vi) (“Sales price” includes “[t]he value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product or piece of merchandise.”).

<sup>6</sup> TENN. CODE ANN. § 67-6-202(a) (2013).

<sup>7</sup> TENN. CODE ANN. § 67-6-702(a)(1) (2013); see generally Tennessee Department of Revenue, List of Local Option Tax Rates, available at <http://tn.gov/revenue/pubs/taxlist.pdf> (last accessed June 11, 2014).

<sup>8</sup> TENN. CODE ANN. § 67-6-203(a) (2013).

<sup>9</sup> TENN. CODE ANN. § 67-6-228(a) (2013). The state sales tax rate applicable to food and food ingredients was lowered from 5.25% to 5% as a result of recent legislation. See Act of April 15, 2013, ch. 323, § 1, 2013 Tenn. Pub. Acts (codified at TENN. CODE ANN. § 67-6-228(a)).

local option sales tax also applies to sales of “food and food ingredients” at a rate of up to 2.75% of the sales price.<sup>10</sup>

“Food and food ingredients” is defined in pertinent part to mean “substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.”<sup>11</sup> The term “food and food ingredients,” however, does not include alcoholic beverages, candy, dietary supplements, tobacco, or prepared food.<sup>12</sup> Such items, therefore, are taxed at the rates applicable to sales of tangible personal property, *i.e.*, a 7% state rate and a local option rate of up to 2.75%.<sup>13</sup>

The Taxpayer represents that all of the Edible Items it sells are generally in liquid or solid form and sold for human ingestion for taste or nutritional value. Consequently, an Edible Item will properly be considered “food and food ingredients” unless it falls within one of the exceptions to the definition. For purposes of this ruling, the relevant exceptions are: 1) alcoholic beverages; 2) candy; and 3) dietary supplements.<sup>14</sup>

“Alcoholic beverages” are “beverages that are suitable for human consumption and contain one half of one percent (0.5%) or more of alcohol by volume.”<sup>15</sup>

“Candy” is “a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts, or other ingredients or flavorings in the form of bars, drops, or pieces. Candy shall not include any preparation containing flour and shall require no refrigeration.”<sup>16</sup> The term “piece” is not defined by the Tennessee Code or the Tennessee courts for Tennessee sales and use tax purposes.<sup>17</sup> A “piece” is commonly understood to be a portion that has the same make-up as the product taken as a whole.<sup>18</sup> Different individual ingredients and loose mixtures of different items that make up an entire product are not pieces. A product

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<sup>10</sup> See generally TENN. CODE ANN. § 67-6-702(a)(1).

<sup>11</sup> TENN. CODE ANN. § 67-6-102(41).

<sup>12</sup> *Id.*

<sup>13</sup> TENN. CODE ANN. § 67-6-228(b).

<sup>14</sup> See TENN. CODE ANN. § 67-6-102(41). Note that although tobacco and prepared food are excluded from the definition of food and food ingredients, those items are not relevant to this ruling and are not further discussed.

<sup>15</sup> TENN. CODE ANN. § 67-6-102(6).

<sup>16</sup> TENN. CODE ANN. § 67-6-102(9).

<sup>17</sup> The Tennessee Supreme Court has stated that when a statute does not define a term, it is proper to look to common usage to determine the term’s meaning. See, e.g., *Beare Co. v. Tenn. Dep’t of Revenue*, 858 S.W.2d 906, 908 (Tenn. 1993); see also *Tenn. Farmers Assurance Co. v. Chumley*, 197 S.W.3d 767, 782-83 (Tenn. Ct. App. 2006).

<sup>18</sup> For example, a “piece” is commonly understood to be “an object . . . regarded as a unit of a kind or class.” MERRIAM-WEBSTER’S COLLEGIATE DICTIONARY 938 (11th ed. 2003).

comprised of such differing ingredients is therefore not candy, even if some of the ingredients would be considered candy on an individual basis.

To be classified as a “dietary supplement,” a product must among other things “be labeled as a dietary supplement, identifiable by the supplement facts box found on the label and as required pursuant to 21 CFR 101.36,”<sup>19</sup> which, in turn, requires that the declaration of nutrition information on the label contain the heading “Supplement Facts.” Therefore, if the nutrition label of an Edible Product does not contain the heading “Supplement Facts,” that item is not a dietary supplement.

### **1. *Non-Alcoholic Cocktail Mixes and Non-Alcoholic Beer***

Non-Alcoholic Cocktail Mixes and Non-Alcoholic Beer qualify as “food and food ingredients” for sales and use tax purposes.

While Non-Alcoholic Cocktail Mixes and the Non-Alcoholic Beer are each beverages suitable for human consumption, that facts indicate that neither product contains 0.5% or more of alcohol by volume. Thus, both products fall short of the definition of “alcoholic beverage,” and are classified as “food and food ingredients.” They are subject to the Tennessee sales and use tax at the state rate of 5% and the local option rate of up to 2.75%.

### **2. *Trail Mix Products***

Trail Mix with Chocolate Covered Peanuts, Trail Mix with Fruit and Nuts, and Trail Mix with Sesame Sticks qualify as “food and food ingredients” for sales and use tax purposes.

Although Trail Mix with Chocolate Covered Peanuts, Trail Mix with Fruit and Nuts, and Trail Mix with Sesame Sticks are preparations of sugar in combination with fruits and nuts, these products each consist of a loose mixture of different individual ingredients that make up the product as a whole, rather than being sold in the form of bars, drops, or pieces. Because the definition of “candy” requires that it be in the form of bars, drops, or pieces, the exception for “candy” from the definition of “food and food ingredients” is inapplicable to the Trail Mix Products.

Thus, the Trail Mix Products are properly classified as “food and food ingredients” and are subject to the Tennessee sales and use tax at the state rate of 5% and the local option rate of up to 2.75%.

### **3. *Fiber Drink Mix and Food Thickener***

Fiber Drink Mix and Food Thickener qualify as “food and food ingredients” for sales and use tax purposes.

The only exception from the definition of “food and food ingredients” potentially applicable to Fiber Drink Mix and Food Thickener is that for “dietary supplements.” The Fiber Drink Mix and

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<sup>19</sup> TENN. CODE ANN. § 67-6-102(26)(C).

Food Thickener, however, do not display nutrition information on their labels containing the heading “Supplement Facts,” a necessary element to constitute a “dietary supplement.”

Therefore, the Fiber Drink Mix and Food Thickener are classified as “food and food ingredients” and are subject to the Tennessee sales and use tax at the state rate of 5% and the local option rate of up to 2.75%.

#### ***4. Oral Electrolyte Replacement Solution/Powder & Distilled Water with Electrolytes***

All of the Oral Electrolyte Replacement Solutions (flavored, unflavored and frozen), the Oral Electrolyte Replacement Powder, and the Distilled Water with Electrolytes qualify as “food and food ingredients” for sales and use tax purposes.

The only exception to the definition of “food and food ingredients” potentially applicable to the Oral Electrolyte Replacement Solutions (flavored, unflavored and frozen), the Oral Electrolyte Replacement Powder, and the Distilled Water with Electrolytes is that for “dietary supplements.” These products, however, fail to display nutrition information on their labels containing the heading “Supplement Facts” and, as such, do not meet the definition of a “dietary supplement.”

Therefore, the Oral Electrolyte Replacement Solutions (flavored, unflavored and frozen), the Oral Electrolyte Replacement Powder, and the Distilled Water with Electrolytes are considered “food and food ingredients” and are subject to the Tennessee sales and use tax at the state rate of 5% and the local option rate of up to 2.75%.

#### ***5. Glucose Tablets***

The Glucose Tablets are properly considered “candy” for sales and use tax purposes.

The Glucose Tablets are preparations of natural or artificial sweeteners (dextrose and cellulose) in combination with other ingredients or flavorings (natural & artificial grape flavor) in the form of pieces. Each tablet is a portion that has the same make up as the product as a whole.

Consequently, Glucose Tablets meet the definition of “candy” under TENN. CODE ANN. § 67-6-102(9) and are thus excluded from the definition of “food and food ingredients.” The Glucose Tablets are therefore subject to the Tennessee sales and use tax at the state rate of 7% and the local option rate of up to 2.75%.<sup>20</sup>

### **NON-EDIBLE PRODUCTS**

As stated above, retail sales of tangible personal property in Tennessee are generally subject to the sales and use tax, unless an exemption applies.

#### ***6. Coupon Books***

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<sup>20</sup> Note that because the Glucose Tablets meet the definition of “candy,” it is not necessary to address whether they might also meet the definition of “dietary supplement” under TENN. CODE ANN. § 67-6-102(26).

The Taxpayer's sale of Coupon Books is not subject to the Tennessee sales and use tax.

At first blush, the sale of a Coupon Book ostensibly meets the requirements to be considered the sale of tangible personal property.

Nevertheless, where a sale involves tangible personal property that serves as mere indicia of an intangible right that is the "true object" of the transaction, the Tennessee Court of Appeals has held the sale is not subject to the sales and use tax.<sup>21</sup>

In *Barnes & Noble Superstores, Inc. v. Huddleston*, the Tennessee Court of Appeals found that a bookstore's sale of membership cards, entitling purchasers to future discounts on merchandise, was not subject to the sales tax. It reasoned that because a member has no obligation to ever purchase any merchandise, the member may ultimately elect not to avail himself of the privilege of buying anything. The "true object" of the transactions between the bookstore and its customers, therefore, was to bestow upon members the intangible right to receive a discount on merchandise. The membership card was merely an indicia of that intangible right and incidentally aided in the exercise of that right.<sup>22</sup>

Similar to the membership cards in *Barnes and Noble*, the "true object" of the Taxpayer's sale of the Coupon Book is not for the customer to receive the physical paper on which the book is printed, but rather for the customer to receive the intangible future discounts that the Coupon Book represents. Sales of such intangible rights are not subject to the sales and use tax.

Consequently, the Taxpayer's sale of Coupon Books is not subject to the Tennessee sales and use tax.<sup>23</sup>

## **7. Hearing Aid Batteries**

Hearing Aid Batteries are exempt from the sales and use tax as prosthetic devices.

Hearing Aid Batteries are tangible personal property, the sale of which is subject to the sales and use tax unless an exemption applies.

TENN. CODE ANN. § 67-6-314(1) exempts from the Tennessee sales and use tax "prosthetic devices for human use and repair services for the repair and maintenance of those prosthetic devices." The term "prosthetic device" is defined as

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<sup>21</sup> See *Barnes & Noble Superstores, Inc. v. Huddleston*, No. 01A01-9604-CH-00149, 1996 WL 596955, at \*2 (Tenn. Ct. App. Oct. 18, 1996).

<sup>22</sup> See *Barnes & Noble Superstores, Inc.*, 1996 WL 596955, at \*2.

<sup>23</sup> Note that the Taxpayer may not use a sale for resale certificate to purchase the Coupon Books because, as discussed above, the Taxpayer is not reselling the book as tangible personal property, but rather is reselling the intangible right to a future discount. Thus, the Taxpayer must pay sales or use tax on its purchase of Coupon Books.

a replacement, corrective, or supportive device **including repair and replacement parts** for the replacement, corrective, or supportive device worn in or on the body to: (i) [a]rtificially replace a missing portion of the body; (ii) [p]revent or correct physical deformity or malfunction; or (iii) [s]upport a weak or deformed portion of the body.<sup>24</sup>

A “prosthetic device,” therefore, includes not only those items commonly understood to be prosthetic devices, but also *replacement parts* for a prosthetic device. A hearing aid is a prosthetic device because it is a corrective device worn in a person’s body to correct a physical malfunction. Therefore, as replacement parts for a hearing aid, the Hearing Aid Batteries sold by the Taxpayer also qualify as prosthetic devices.

The Taxpayer’s sales of Hearing Aid Batteries are consequently exempt from the Tennessee sales and use tax.

### **8. Propane**

The Taxpayer’s sale of Propane, regardless of whether there is an exchange of an empty tank, is subject to the Tennessee state level sales and use tax as the sale of tangible personal property. Its sale of Propane, however, is exempt from the local option tax because the sale of propane falls within the exemption provided in TENN. CODE ANN. § 67-6-704 (2013).

Propane is tangible personal property, the sale of which is subject to the Tennessee sales and use tax unless an exemption applies.

The only exemption from the state level sales and use tax potentially applicable to the Taxpayer’s sale of Propane is the exemption for “energy fuels sold directly to the consumer for residential use.”<sup>25</sup> This exemption, however, does not apply to propane sold over the counter in cylinders with a capacity of less than one hundred pounds (100 lbs.).<sup>26</sup>

Although the Taxpayer’s sells Propane directly to the consumer for residential use, it sells the Propane over the counter in cylinders with a capacity of less than one hundred pounds (100 lbs.). Therefore, the Propane does not qualify for this exemption.

TENN. CODE ANN. § 67-6-704, however, provides for an exemption from the local option tax on “the sale, purchase, use, consumption or distribution of . . . natural or artificial gas,”<sup>27</sup> which includes the sale of propane. Accordingly, the Taxpayer’s sale of Propane is exempt from the local option sales tax.

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<sup>24</sup> TENN. CODE ANN. § 67-6-102(70)(A) (2013) (emphasis added).

<sup>25</sup> TENN. CODE ANN. § 67-6-334 (2013).

<sup>26</sup> TENN. CODE ANN. § 67-6-334(b)(4)(A).

<sup>27</sup> TENN. CODE ANN. § 67-6-704 (2013).

The proper measure of the state level tax base is the sales price charged in consideration for the tangible personal property.<sup>28</sup> Thus, whether a customer exchanges an empty tank as part of the transaction does not determine the amount taxed.

For example, the sales price of Propane without the exchange of an empty tank is \$50. The sale of Propane in conjunction with the exchange of an empty tank is a similar but slightly different transaction. In this case, the same tank and propane are purchased, but the consideration given includes a used empty tank together with \$30. TENN. CODE ANN. § 67-6-510(a) (2013) provides that “[w]here used articles are taken in trade . . . as a credit or part payment on the sale of new or used articles, the tax . . . [is] paid on the net difference, that is, the price of the new or used article sold, less the credit for the used article taken in trade.” Therefore, the state level tax in this transaction is paid on the new tank and propane ([DOLLAR AMOUNT]), less the credit for the empty tank taken in trade ([EMPTY TANK CREDIT]); in other words, the state level tax is paid on the [DOLLAR AMOUNT MINUS EMPTY TANK CREDIT] sales price.

Consequently, the Taxpayer’s sale of Propane is subject to the Tennessee state sales and use tax and exempt from the local option tax, regardless of whether a customer exchanges an empty tank.

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APPROVED: Richard H. Roberts  
Commissioner of Revenue

DATE: August 28, 2014

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<sup>28</sup> See TENN. CODE ANN. § 67-6-102(79).

**REVENUE RULING 14-08**  
**APPENDIX A**

**ITEMS SOLD AT RETAIL**

<b>Item</b>	<b>Description</b>
Coupon Book	The [COUPON BOOK] contains coupons, discounts, and special rates on services. Among the deals offered are: coupons for discounts at movie theaters; restaurants offering individual coupons entitling bearers to dollar amounts deducted from their bill under certain conditions, e.g. “one free entrée with purchase of second entrée of equal or greater value,” or “\$5 off on a \$15 purchase”; coupons for fast food and carryout, e.g. coffee offered at a discounted price with presentation of coupon, or coupons entitling the bearer to free fast food items; admissions discounts for children’s entertainment facilities and amusement parks; discounts offered on hotel rates, airfare, automobile rental, and museum admission; coupons for discounts on automobile services, e.g. oil changes; and special rates offered on activation fees for home security services.
Hearing Aid Batteries	Batteries for use in hearing aids.
Propane (Without Exchange of Empty Tank)	Prefilled 20 lb. tank with propane for residential use. Assumed price for the tank with no exchange is [DOLLAR AMOUNT].
Propane (With Exchange of Empty Tank)	Prefilled 20 lb. tank with propane for residential use. Customer presents empty 20 lb. tank for exchange. Assumed price for the prefilled tank with the exchange is [DOLLAR AMOUNT MINUS EMPTY TANK CREDIT].
Non-Alcoholic Beer	Contains less than 0.5% alcohol by volume. Ingredients not provided by manufacturer.
Non-Alcoholic Cocktail Mixes	Water, high fructose corn syrup and/or sugar, citric acid, natural and artificial flavors, sodium citrate, sodium benzoate and potassium sorbate (to preserve flavor), cellulose gum, polysorbate 60, gum Arabic, glycerol abietate, red 40 and grape skin extract.

<b>Item</b>	<b>Description</b>
Trail Mix with Chocolate Covered Peanuts	<p>This product is labeled with an FDA Nutrition Facts panel which lists the following ingredients: peanuts, raisins, chocolate covered peanuts [milk chocolate (sugar, cocoa butter, milk chocolate, lactose, soy lecithin--an emulsifier, vanillin--an artificial flavor), peanuts, sugar, artificial color (includes red 40 lake), corn oil, corn syrup, gum arabic, confectioner's glaze, carnauba wax, beeswax], almonds, chocolate candy covered raisins [milk chocolate (sugar, cocoa butter, milk chocolate, lactose, soy lecithin--an emulsifier, vanillin--an artificial flavor), raisins, artificial color (includes blue 2 lake, red 40 lake, yellow 6 lake, yellow 5 lake), corn syrup, gum arabic, confectioner's glaze, carnauba wax, beeswax], sugar, dried cranberries, peanut and/or cottonseed oil. Contains: peanut, milk, soy, almond. Manufactured on equipment that processes other tree nuts, sesame seeds, soy, wheat.</p>
Trail Mix with Fruit and Nuts	<p>This product is labeled with an FDA Nutrition Facts panel which lists the following ingredients: peanuts, raisins, dried bananas, sugar, cashews, coconut oil, dried pineapple, dried papaya, dried cranberries, citric acid, peanut and/or cottonseed oil, sea salt, natural flavor, sulfites added to preserve color. Contains: peanut, cashew, sulfites. Manufactured on equipment that processes other tree nuts.</p>
Trail Mix with Sesame Sticks	<p>This product is labeled with an FDA Nutrition Facts panel which lists the following ingredients: almonds, honey roasted sesame sticks (wheat flour, soybean oil, sesame seeds, bulgur wheat, maltodextrin, honey, sugar, wheat starch, salt, xanthan gum, beet powder and turmeric {vegetable colors}, soy lecithin, poppy seeds, milk*), peanuts, semisweet chocolate (sugar, chocolate, cocoa butter, milkfat*, soy lecithin, vanillin--an artificial flavor), sugar, walnuts, pecans, oil roasted soy nuts (soybeans, soybean oil), peanut and/or cottonseed oil, corn syrup, honey, salt, artificial color (blue 2 lake, yellow 6 lake, yellow 5 lake, red 40 lake), gum arabic, confectioner's glaze, carnauba wax, beeswax, xanthan gum. Contains: almond, wheat, sesame seed, soy, poppy seed, milk, peanut, walnut, pecan. Manufactured on equipment that processes other tree nuts. *Adds a trivial amount of cholesterol.</p>
Fiber Drink Mix	<p>This product is labeled with an FDA Nutrition Facts panel which lists the following ingredients: wheat dextrin (soluble fiber), citric acid, maltodextrin, aspartame**, natural flavors, potassium citrate, acesulfame potassium, tricalcium phosphate, calcium silicate, gum Arabic, magnesium oxide, titanium dioxide, FD&amp;C red 40. **Phenylketonurics: Contains phenylalanine.</p>
Food Thickener	<p>This product is labeled with an FDA Nutrition Facts panel which lists the following ingredients: modified corn starch and maltodextrin.</p>

Item	Description
Oral Electrolyte Replacement Solution (Flavored)	<p>This product has no FDA Drug Facts panel, Supplement Facts panel, or Nutrition Facts panel, but contains the following ingredients: water, Dextrose. Less than 2% of the Following: Potassium Citrate, Sodium Chloride, Sodium Citrate, Citric Acid, and Zinc Gluconate.</p> <p><b>[BRAND NAME SOLUTION] provides (per liter):</b> Osmolality, mOsm/kg H<sub>2</sub>O: 250; Sodium, mEq: 45; Potassium, mEq: 20; Chloride, mEq: 35; Zinc, mg: 7.8; Dextrose, g: 25; Calories: 100.</p>
Oral Electrolyte Replacement Solution (Unflavored)	<p>This product has no FDA Drug Facts panel, Supplement Facts panel, or Nutrition Facts panel, but contains the following ingredients: water, Dextrose. Less than 2% of the Following: Citric Acid, Potassium Citrate, Sodium Chloride, Artificial Flavor, Sodium Citrate, Sucralose, Acesulfame Potassium, Zinc Gluconate, Red 40, and Blue 1.</p> <p>[BRAND NAME SOLUTION] provides (per liter): Osmolality, mOsm/kg H<sub>2</sub>O: 270; Sodium, mEq: 45; Potassium, mEq: 20; Chloride, mg: 35; Zinc, mg: 7.8; Dextrose, g: 25; Calories: 100.</p>
Oral Electrolyte Replacement Solution (Frozen Sticks)	<p>This product has no FDA Drug Facts panel, Supplement Facts panel, or Nutrition Facts panel, but contains the following ingredients: water, Dextrose. Less than 2% of the Following: Citric Acid, Sodium Chloride, Sodium Carboxymethylcellulose, Potassium Citrate, Potassium Sorbate, Sodium Benzoate, Sucralose, Acesulfame Potassium, and Natural &amp; Artificial Fruit Flavors<sup>*,†,‡,§</sup>.</p> <p>* Grape also contains Natural and Artificial Grape Flavor, Red 40 and Blue 1.</p> <p>† Cherry also contains Natural and Artificial Cherry Flavor and Red 40.</p> <p>‡ Orange also contains Natural and Artificial Orange Flavor, Yellow 6 and Red 40.</p> <p>§ Blue Raspberry also contains Natural and Artificial Blue Raspberry Flavor and Blue 1.</p> <p><b>[BRAND NAME FROZEN STICKS] provide (per liter):</b> Sodium, mEq: 45; Potassium, mEq: 20; Chloride, mEq: 35; Dextrose, g: 25; Calories: 100.</p>

<b>Item</b>	<b>Description</b>
Oral Electrolyte Replacement Powder	<p>This product has no FDA Drug Facts panel, Supplement Facts panel, or Nutrition Facts panel, but contains the following ingredients: Fruit Punch Flavor (Anhydrous Dextrose, Citric Acid, Malic Acid, Potassium Citrate, Salt, Sodium Citrate; Less than 2% of: Artificial Flavor, Sucralose, Acesulfame Potassium, Red 40), Grape Flavor (Anhydrous Dextrose, Citric Acid, Malic Acid, Potassium Citrate, Salt, Sodium Citrate; Less than 2% of: Natural &amp; Artificial Flavors, Sucralose, Acesulfame Potassium, Red 40, Blue 1), Apple Flavor (Anhydrous Dextrose, Citric Acid, Malic Acid, Potassium Citrate, Salt, Sodium Citrate; Less than 2% of: Artificial Flavor, Caramel Color, Sucralose, Acesulfame Potassium), and Strawberry Flavor (Anhydrous Dextrose, Citric Acid, Malic Acid, Potassium Citrate, Salt, Sodium Citrate, Natural Flavor; Less than 2% of: Sucralose, Acesulfame Potassium, Red 40, Blue 1).</p> <p>[BRAND NAME] powder packs provide (per 8.5 g pack / 8 fl oz reconstituted with water): Sodium, mEq: 10.6; Potassium, mEq: 4.7; Chloride, mEq: 8.3; Dextrose, g: 5.7; Calories: 23.</p>
Distilled Water With Electrolytes	<p>This product is labeled with an FDA Nutrition Facts panel which lists the following ingredients: vapor-distilled water electrolytes (magnesium chloride hexahydrate, potassium bicarbonate, calcium chloride).</p>
Glucose Tablets	<p>This product is labeled with an FDA Nutrition Facts panel which lists the following ingredients: dextrose (d-glucose), cellulose, citric acid, magnesium stearate, natural &amp; artificial grape flavor, ascorbic acid, fd&amp;c red #40, fd&amp;c blue #2.</p>