



From July 1, 2022, through June 30, 2023, the state of Illinois sales and use tax on grocery food items normally taxed at the one-percent (1%) low rate will be zero percent (0%). Note, however, if you are located within the Regional Transportation Authority or Metro-East Mass Transit District, there is an additional local tax on grocery food that is not suspended.

The charts on the following pages can be used as a guide to distinguish low-tax-rate grocery food items eligible for the tax suspension from both:

- (1) high-tax-rate food items that are not eligible for the grocery tax suspension. Any item that is currently taxed at the high rate of tax (State tax of 6.25%, plus local taxes, if applicable) cannot qualify for the grocery tax suspension and should continue to be taxed at its current rate. This includes high-tax-rate items, such as alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, food that has been prepared for immediate consumption, tobacco, and grooming and hygiene products.
- (2) low-tax-rate prescription and non-prescription medicines and drugs that also are not eligible for the grocery tax suspension.

See [FY 2022-23, Grocery Tax Suspension from July 1, 2022, through June 30, 2023](#), for more information.

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## Qualifying Grocery Items

With respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, and food that has been prepared for immediate consumption), the tax is imposed at the rate of zero percent (0%) from July 1, 2022, through June 30, 2023.

**The items listed on Pages 3 – 6 only qualify for the grocery tax suspension if both of the following two criteria are met:**

- The retailer must have a separate means of recording and accounting for collection of receipts for sales of food prepared for immediate consumption (which does not qualify) from sales of food that is not prepared for immediate consumption (which could qualify). If a retailer does not maintain separate receipts for these items, all sales will be presumed to be at the high rate of tax and would not qualify for the suspension.
- The retailer must not provide on-premises facilities for consumption of the food or, if the retailer does provide such facilities, they must be physically separated or otherwise distinguishable from the area where food not intended for immediate consumption is sold.

See [86 Ill. Adm. Code 130.310](#) for more information.

## Low-Rate Items that Qualify for the Grocery Tax Suspension — Food

Description	Explanation
<b>Food Items that Qualify for the Grocery Tax Suspension</b>	<b>Note:</b> If an otherwise qualifying food item is sold for immediate consumption, it is a high-rate item and does not qualify for the grocery tax suspension.
Food, sold for consumption off the premises — excluding candy, soft drinks, cannabis-infused foods, and alcohol	Food sold for consumption off the premises includes grocery items and packaged foods, but does not include candy, soft drinks, cannabis-infused foods, and alcohol. Food prepared to order for takeout or delivery does not qualify for the grocery tax suspension.
Doughnuts, cookies, bagels, rolls, or other bakery items	Prepared by a retailer and sold either individually or in another quantity selected by the customer, provided they are for consumption off the premises where sold.
Whole breads, pies, and cakes	Prepared by a retailer, even when prepared to the individual order of a customer, unless sold for immediate consumption (e.g. restaurants and cafeterias).
Sandwiches	Prepared by a retailer and placed in a deli case or other storage unit. <b>Note:</b> Individual sandwiches prepared to the individual order of a customer do not qualify for the grocery tax suspension.
Deli items, such as prepared salads (e.g., potato, pasta, bean, or fruit salads), gelatin salads, pudding, stuffed vegetables or fruits, stuffed olives, or peppers	Sold by weight or by quart, pint or other quantity by a retailer or prepared by the retailer and set out for sale in individual sized containers, provided they are for consumption off the premises where sold.
Cheese, fruit, vegetable, or meat trays	Prepared by a retailer, either to the individual order of a customer or premade and set out for sale, provided it is for consumption off the premises where sold.
Prepackaged snacks, chips, bread products, cookies, fruits, vegetables, meats, milk, canned goods, and yogurt	Food items sold by a retailer that are not prepared or otherwise manufactured by that retailer. If, however, these items will be consumed on the premises where sold (e.g., chips in a sandwich shop), they do not qualify for the grocery tax suspension.
Cold pizzas	Prepared by the retailer and set out for sale to customers.
Precooked meals, such as a Thanksgiving dinner, sold in an unheated state of preparation	If precooked meals are sold in an unheated state of preparation, they qualify for the grocery tax suspension.
Ice cream cakes or rolls or ice cream packaged in premeasured containers	Items packaged in premeasured containers, such as a pint, quart, or gallon, qualify for the grocery tax suspension. <b>Note:</b> Ice cream items in individual sizes, either prepared to the individual order of a customer or premade and offered for sale by a retailer, such as an ice cream store, constitute “food prepared for immediate consumption” and do not qualify for the grocery tax suspension.

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## Low-Rate Items that Qualify for the Grocery Tax Suspension — Drinks

Description	Explanation
<b>Drinks that Qualify for the Grocery Tax Suspension</b>	<b>Note:</b> Most drinks do not qualify for the grocery tax suspension. Examples of items that qualify for the grocery tax suspension are listed in the left column.
Carbonated and noncarbonated water that does not contain natural or artificial sweeteners	This is a product that is not considered a soft drink and qualifies for the grocery tax suspension.
Carbonated and noncarbonated water that does not contain natural or artificial sweeteners but does contain natural or artificial flavor	This is a product that is not considered a soft drink and qualifies for the grocery tax suspension.
Vegetable or fruit juices containing greater than 50% vegetable or fruit juice, even if these beverages contain natural or artificial sweeteners	This is a product that is not considered a soft drink and qualifies for the grocery tax suspension.
Any drinks that contain milk or milk products, soy, rice or similar milk substitutes	This is a product that is not considered a soft drink and qualifies for the grocery tax suspension.
Beverage powders or dry mixes	This is a product that is not considered a soft drink and qualifies for the grocery tax suspension.
Concentrates, e.g., frozen concentrate lemonade	This is a product that is not considered a soft drink and qualifies for the grocery tax suspension.
Ground or whole bean coffee and loose leaf tea or tea bags	This is a product that is not considered a soft drink and qualifies for the grocery tax suspension.

## Low-Rate Items that Qualify for the Grocery Tax Suspension — Sweets/Snacks

Description	Explanation
<p><b>Sweets/Snacks that Qualify for the Grocery Tax Suspension</b></p>	<p><b>Note:</b> Items that meet the definition of “candy” do not qualify for the grocery tax exemption. “Candy” means 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” does not include any preparation that contains flour or requires refrigeration. Examples of items that do not meet the definition of “candy” and are taxed at the low rate are listed in the left column.</p>
<p>Products whose ingredient list contains the word “flour”, regardless of the type of flour (e.g., wheat, rice) are not candy. This includes certain licorice, certain candy bars, cookies and chocolate covered pretzels; snack mixes that contain both candy and non-candy items, such as trail mix and bags of individually wrapped candy bars in which some candy bars contain flour and others do not.</p>	<p>Items containing flour are not defined as “candy” and may qualify for the grocery tax suspension. Note that a product does not contain flour unless the product label specifically lists flour as an ingredient.</p>
<p>Chocolate covered cookies, yogurt covered pretzels, plain dried fruits, and nuts with no added sweeteners</p>	<p>Fruits and nuts that are not prepared in combination with sugar, honey, or other natural or artificial sweeteners and items that contain flour are not “candy” and qualify for the grocery tax suspension.</p>
<p>Popsicles and ice cream bars</p>	<p>Items that require refrigeration are not considered to be candy and qualify for the grocery tax suspension. Items that otherwise qualify as candy and do not <i>require</i> refrigeration are candy even if they are sold refrigerated or frozen, e.g., a candy bar, without flour as an ingredient, that has been frozen does not qualify for the grocery tax suspension.</p>
<p>Jars of honey, syrups, peanut butter, preserves or jams, cans of fruit in syrup, cans or tubes of cake frosting and cereals</p>	<p>Bars, drops or pieces: Items must be in the form of bars, drops or pieces to be considered candy. These are some examples of items that are not in the form of bars, drops, or pieces that qualify for the grocery tax suspension.</p>
<p>Cakes, pies, cookies, pastry; ice cream, ice cream bars, frozen yogurt, popsicles, hot fudge ice cream topping; pretzels; corn chips, potato chips, popcorn and beef jerky; chocolate milk, strawberry milk; powdered hot chocolate cocoa mix and other drink mixes; food coloring; unsweetened chocolate; cereals; and licorice and candy bars that contain flour as an ingredient</p>	<p>Examples of items that do not meet the definition of “candy” and qualify for the grocery tax suspension. Such items when sold for immediate consumption, however, do not qualify for the grocery tax suspension.</p> <p><b>Note:</b> If some of the items listed, such as popcorn, are covered or dipped in chocolate, caramel or other candy coating, they may be considered candy and, if so, would not qualify for the grocery tax suspension.</p>

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## Low-Rate Items that Qualify for the Grocery Tax Suspension — Miscellaneous

Description	Explanation
<b>Miscellaneous</b>	
Infant formula	Infant formula is food for consumption off the premises and qualifies for the grocery tax suspension.
Vitamins, supplements, weight gain or weight loss products, and protein powder	Qualify for the grocery tax suspension. However, if any vitamin, supplement, weight gain or weight loss product, or protein powder makes a medicinal claim on the label (see discussion of medicines and drugs below), then that product is not eligible for the grocery tax suspension.

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## Low-Rate Items that Do Not Qualify for Grocery Tax Suspension — Prescription and Nonprescription Medicines or Drugs

Items that meet the definition under [86 Ill. Adm. Code 130.310](#) as “food,” but that qualify as prescription or nonprescription medicines or drugs do *not* qualify for the grocery tax suspension effective July 1, 2022, through June 30, 2023, and tax will remain in effect. The chart below can be used as a guide to identify prescription or nonprescription medicines or drugs that, while they may meet the definition of “food,” do not qualify for the grocery tax suspension.

See [86 Ill. Adm. Code 130.311](#) for more information.

Description	Explanation
<b>Medicine and Drugs - Do Not Qualify for the Grocery Tax Suspension</b>	
Any item that meets the definition of “food” but that is a pill, powder, potion, or other preparation for human internal consumption that purports on the label to have medicinal qualities. Examples of medicinal claims that will disqualify the product from the grocery tax suspension include, but are not limited to: “medicated”; “heals (a medical condition)”; “cures (a medical condition)”; “for relief (of a medical condition)”; “fights infection”; “stops pain”; “relieves muscular aches and pains”; “soothes pain”	A written claim on the label that a product is intended to cure or treat disease, illness, injury, or pain or to mitigate the symptoms of such disease, illness, injury or pain constitutes a medicinal claim and would disqualify the product from the grocery tax suspension.
Prescription medicines and nonprescription items claimed to have medicinal value, such as aspirin or cough medicine	Products that make a medicinal claim do not qualify for the grocery tax suspension.
Grooming and hygiene products, such as mouthwash	Grooming and hygiene products do not qualify for the grocery tax suspension.

**Note:** Examples of claims that do not constitute medicinal claims and, therefore, do not, on their own, disqualify the product from the grocery tax suspension, include, but are not limited to: “freshens breath”; “prevents”; “protects”; “supports”.