

REG-1-040, Alcoholic Liquors Consumed on the Premises

040.01 The sales tax does not have to be separately stated and collected from the customer on sales of beverages and snack foods which are consumed on the premises of the licensed alcoholic liquor retailer. Retailers who do not separately state the sales tax shall determine their taxable receipts in accordance with the procedure set out in paragraph 008.03 of Reg-1-008, Records.

040.01A The tax must be separately stated and collected on the sales of sandwiches, hot foods other than hot beverages, and meals.

040.02 Including the tax in the sales prices does not exempt the retailer from the payment of the applicable tax on the gross receipts from those sales. The retailer is not prohibited from separately stating and collecting the tax if he or she so desires.

(Section 77-2703(1)(c), R.S. Supp., 1993. May 14, 1994.)