



City of Easley Local Hospitality Tax Information Taxable & Exempt Items

All food and/or beverages prepared or modified for immediate consumption either on or off premises and all alcohol, beer and wine sales for on-premise consumption are subject to the City of Easley's 2% Hospitality Tax. The following list is **not** intended to be all-inclusive, but to serve as a guide of the most common items that may or may not be subject to the Hospitality Tax.

Taxable Items

- Produce cut, sliced, cored, etc. or prepared/modified on site (Vegetable and Fruit Trays)
- Salads made on site
- Meats and/or cheeses cut, sliced or prepared on site (Meat and Cheese Trays)
- Bulk or cold deli products "repackaged" for household consumption
- Sandwiches/Subs prepared on site
- Bakery items cooked/baked on site
- Doughnuts, pastries, other bakery items which are prepared or modified
- Ice cream dipped or prepared in parlors, frozen yogurt
- Heated foods (pizza, hot dogs, popcorn, sandwiches, muffins, bagels, etc.)
- Grilled hamburgers, hot dogs, chicken, etc.
- Oven ready pizzas (including the sale of individual slices)
- Nachos, hot dogs, sandwiches made to order or made in advance
- Oven fried or rotisserie chicken
- Seafood steamed/cooked on site
- Hot and cold side items (vegetables, macaroni & cheese, potato salad, cole slaw, etc.)
- Packaged dinners cooked on site (Thanksgiving Dinner, etc.)
- Any food prepared, modified, or cooked on site by an employee or contractor
- Any prepared foods or meals that are subject to South Carolina Sales Tax
- Foods and beverages prepared for catering
- Fountain drinks, frozen drinks dispensed from a fountain machine (smoothies, etc.)
- Coffee, tea, hot chocolate, cappuccino, etc. brewed or dispensed on site
- Any served beverage, inclusive of beer, wine, & liquor
- Any food or beverage prepared or modified on site

Exempt Items

- Prepackaged foods not prepared or modified on site
- Packaged dinners not prepared or modified on site
- Items cooked or baked off site without modifications on site
- Bags of chips, pretzels, nuts, candy or other prepackaged snack food item
- Whole fruit consolidated into a basket (Fruit Basket)
- Prepackaged items (not prepared or modified on site) consolidated into a larger container to make one package (Gift Basket)
- Ready-to-eat prepackaged food that a customer re-heats on site (customer is making the food consumable)
- Any alcohol, including beer and wine, that is sold in cans or bottles and is not intended for consumption on the premises
- Canned or bottled drinks