

# Fact Sheet #30 Collecting Sales Tax

## Products Exempt from Sales Tax Collection

Farmers do not need to collect sales tax on farm and food products intended for human consumption; this includes: all fresh and processed foods (fruits, vegetables, baked goods, jellies, jams, preserves, meats, eggs, dairy products, syrup, honey, cider, etc.) However, prepared foods ready to consume (typically sold by restaurants) are generally taxable.

Examples of taxable products include:

- Alcoholic beverages
- Candy
- Dietary supplements
- Prepared sandwiches

For more information on what is or is not taxable, see the [Massachusetts General Law](#) [Section 830 CMR 64H.6.5 Sales Tax on Meals].

## Becoming a Sales Tax Vendor

You are considered a sales tax vendor if you are involved in the direct sale of products to consumers/end users and must collect sales tax if selling taxable items.

All sales tax vendors must register with the [Massachusetts Department of Revenue](#) (DOR) to receive Form ST-1, a Sales and Use Tax Registration Certificate. This certificate must be displayed in your place of business.



See the DOR's [Guide to Sales and Use Tax](#) for details, or contact the DOR at (617) 887-MDOR or 800-392-6089.