

Dietary Supplements

*Sales Tax Fact Sheet 102E***What's New in 2019**

We clarified that CBD products are taxable.

Dietary Supplements

Dietary supplements are taxable food products. Dietary supplements means any product intended to supplement the diet that:

- contains one or more of the following dietary ingredients: a vitamin; a mineral; an herb or other botanical; an amino acid; a dietary substance for use by humans to supplement the diet by increasing the total dietary intake; and a concentrate, metabolite, constituent, extract, or combination of any of the above ingredients;
- is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or if not intended for ingestion in such form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; **and**
- is required to be labeled as a dietary supplement, identifiable by the supplement facts box found on the label and as required pursuant to Code of Federal Regulations, title 21, section 101.36.

Any item that is required by the FDA to be labeled with "Supplement Facts" is taxable. This includes certain teas, appetite suppressants and/or stimulants, or food supplements such as vitamins and minerals, whether sold in tablet, capsule, powder, softgel, gelcap, or liquid form.

Taxable Dietary Supplements Include:

- amino acids
- antioxidants
- bee pollen
- enzymes
- fiber supplement
- garlic capsules
- ginseng
- herbal supplements
- immune supports
- lecithin
- metabolic supplements
- vitamins and minerals
- zinc lozenges

Meal substitutes labeled with 'Nutrition Facts' are not taxable. Examples include unsweetened breakfast bars or bars that contain flour.

CBD (Cannabidiol) Products

CBD products such as oils, gummies, and chocolates are tangible personal property and are taxable.

Legal References

Minnesota Statutes 297A.61, subd. 3(d), Sale and purchase

Minnesota Statutes 297A.67, subd. 2, Food and food ingredients

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Candy

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