



## ANNOUNCEMENT

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# **\*NEW\* IN 2015**

## **Ashland Food & Beverage Tax**

(See Ashland Municipal Code 4.34 for details)

### The Tax

The City of Ashland Food & Beverage Tax is a five percent (5%) tax applied to the sale of immediately consumable foods and beverages (prepared food) sold within the City of Ashland. Prepared food vendors selling at the Tuesday market in Ashland are subject to this tax.

Applicable items include, but are not limited to: individually wrapped or sold items (e.g. cookies, scones, croissants, etc.), hot and cold beverages (e.g. aguas frescas, soda, kombucha, coffee, juice, etc.), and hot or cold foods (meals or snacks) available for immediate consumption

Exempted items include, but are not limited to: baked goods sold as grocery items (e.g. whole pies, loaves of bread), agricultural produce for at-home preparation, processed foods sold as grocery items (e.g. jam, honey).

### Your Responsibility

As a prepared food vendor with the Rogue Valley Growers & Crafters Market, you are responsible for collecting, reporting and remitting this tax to the City. You may keep five percent (5%) of the tax collected to help defray the cost of administering the tax.

### Collection

The Food & Beverage Tax rate is five percent (5%) on the total amount charged by the seller for the food and beverages sold, or for the meal as a whole.

Whether you explicitly pass this charge on to your customers (e.g. "\$5.99 + 0.30 tax"), or embed the price within your prices (e.g. "\$6.29"), is left to your discretion.