

Dietary Supplements

Taxable Subcategory of Food—See Fact Sheet 102A

102E

Sales Tax
Fact Sheet

Dietary supplements

Dietary supplements are defined in the sales tax law as 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
- garlic capsules
- ginseng
- herbal supplements
- immune supports
- lecithin
- metabolic supplements
- Metamucil
- vitamins and minerals
- zinc lozenges

Meal *substitutes* labeled with “Nutrition Facts” are not taxable. Examples of meal substitutes are Ensure, Boost, unsweetened breakfast bars, or bars that contain flour.

Brand names are shown for illustration purposes only and do not imply sole representation in any category.

References

M. S. 297A.61, Subd. 3(d)
M. S. 297A.67, Subd. 2

Fact sheets that may be of interest:

Food and Food Ingredients, #102A
Candy, #102B
Soft Drinks and Other Beverages, #102C
Prepared Food, #102D
Vending Machines and Other Coin-Operated Devices, #158