

Chapter 05 Bakeries

- 100 Bakeries doing primarily a wholesale business are considered as manufacturers. Bakery activities carried on by a retailer in connection with a catering service, cafe, delicatessen or pastry shop, are not in this manufacturing class, but are subject to the tax and any special tax levy as applicable to food and beverage business.
- 101 Sales by bakeries to consumers are retail transactions taxable at the regular retail rate of tax. Sales to other manufacturers, wholesalers or licensed retailers for resale are exempt.
- 102 Sales of manufacturing machinery or machine parts to bakeries for use directly and exclusively in manufacturing bakery products are taxable at the 1½% special rate of tax. Sales of raw materials and packaging materials used to package bakery products for sale are exempt from tax. Sales of electric power or other fuels to bakeries for use directly in the manufacturing process are exempt from sales tax. See Title 35 Miss. Admin. Code, Part IV, Subpart 6, Chapter 01 concerning the Affidavit for Utility Exemption.
- 103 Sales of other supplies and equipment to a baker for use and consumption, such as the following, are taxable at the regular retail rate of sales or use tax:
1. Advertising materials and signs
 2. Bread trays
 3. Display equipment
 4. Fans and ventilating equipment
 5. Furniture and fixtures
 6. Garbage disposal equipment
 7. Janitorial supplies and equipment
 8. Office supplies and equipment
 9. Shelves and buns
 10. Trade books
 11. Uniforms, aprons, caps, etc.
 12. Utensil racks
 13. Vending carts and trucks
 14. Washroom supplies
- 104 Adequate records must be maintained to substantiate tax classification of sales and purchases.
- 105 (Reserved)

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Sales

100 Bakeries doing primarily a wholesale business are considered as manufacturers. Bakery activities carried on by a retailer in connection with a catering service, cafe, delicatessen or pastry shop, are not in this manufacturing class, but are subject to the tax and any special tax levy as applicable to food and beverage business.

101 Sales by bakeries to consumers are retail transactions, taxable at the regular retail rate of tax. Sales to other manufacturers, wholesalers or licensed retailers for resale are not subject to sales tax exempt.

~~102 All bakeries operating within this State are required to keep adequate sales invoices or route books and records of all sales, indicating the name and address of the purchaser, the kind of merchandise, amount of the sale, and the date of the transaction in order to substantiate wholesale and exempt sales.~~

~~103 (Reserved)~~

Purchases

~~200~~102 Sales of manufacturing machinery or machine parts to bakeries for use directly and exclusively in manufacturing bakery products are taxable at the 1½% special rate of tax. Sales of raw materials and packaging materials used to package bakery products for sale are exempt from tax. Sales of electric power or other fuels to bakeries for use directly in the manufacturing process are exempt from sales tax. See Title 35 Miss. Admin. Code, Part IV, Subpart 6, Chapter 01 concerning the Affidavit for Utility Exemption. Sales of electric power or other fuels for plant use only are subject to a 1½% special rate of sales tax.

~~201~~103 Sales of other supplies and equipment to a baker for use and consumption, such as the following, are taxable at the regular retail rate of sales or use tax:

1. Advertising materials and signs
2. Bread trays
3. Display equipment
4. Fans and ventilating equipment
5. Furniture and fixtures
6. Garbage disposal equipment
7. Janitorial supplies and equipment
8. Office supplies and equipment
9. Shelves and buns
10. Trade books
11. Uniforms, aprons, caps, etc.
12. Utensil racks
13. Vending carts and trucks
14. Washroom supplies

104 Adequate records must be maintained to substantiate tax classification of sales and purchases.

~~202~~ Rental or lease of machinery or other tangible personal property is taxed at the same rates as sales of the same property.

203105 (Reserved)