

New York State
Department of
Taxation and Finance
Taxpayer Guidance Division

Tax Bulletin
Sales and Use Tax
TB-ST-835
April 13, 2011

### **Sandwiches**

#### Introduction

Sandwiches are generally subject to sales tax. This bulletin explains what is considered a sandwich for sales tax purposes. Additional resources relating to sales of food and

- gyros;
- hamburgers on buns, rolls, etc.;
- heroes, hoagies, torpedoes, grinders, submarines, and other such sandwiches;
- hot dogs and sausages on buns, rolls, etc.;
- melt sandwiches;
- open-faced sandwiches;
- panini sandwiches;
- Reuben sandwiches; and
- wraps and pita sandwiches.







# then,



okay, listen,

the sandwich discourse is played out. we need to have a new discussion.

pop tarts are a kind of ravioli.





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