

Food benefits under the Supplemental Nutrition Assistance Program (SNAP) or a successor program

Supplemental Nutrition Assistance Program (SNAP) refers to a food assistance program that is administered by the United States Department of Agriculture (USDA), and was formerly known as the Food Stamp Program. SNAP and other successor programs are shown below as “benefit(s)”.

Benefit eligible products are exempt from retail sales tax when purchased with benefits issued by the USDA.

Purchases are frequently paid for with a combination of benefits and cash. Benefits should be applied to benefit eligible items that are subject to sales tax (“nonexempt” items).

Example:

- You make a \$30 purchase consisting of:
 - \$10 worth of retail sales tax exempt USDA eligible food items (e.g., bread, dairy products).
 - \$10 of nonexempt USDA eligible items (e.g., soft drinks).
 - \$10 of nonexempt non-eligible items (e.g., cleaning supplies).
- You pay with \$8 in benefits and \$22 in check or cash.
- The \$8 benefits would be applied to the retail sales taxable soft drinks, and the \$22 check or cash is applied to the remaining \$2 worth of soft drinks, the \$10 in bread and dairy products, and the \$10 in cleaning supplies.

Retail sales tax would be charged on \$12 (the remaining \$2 worth of soft drinks and the \$10 in cleaning supplies).

For a list of eligible food items, see USDA Food and Nutrition Service Eligible Food Items [↗](#).

References

WAC 458-20-244

RCW 82.08.0297



[Español](#) | [Русский](#) | [한글](#) | [Tiéng Viét](#) | [More languages](#)

[Subscribe to receive notifications](#) | [Taxpayer Rights and Responsibilities](#)

[Your Privacy](#) | [Accessibility](#) | [DOR Staff only](#) | © 2022 Washington State Department of Revenue and its licensors. All rights reserved.