

| Typical Items of Temporary Vendors Subject to 3% Resort Tax | Typical Items Sold By Temporary Vendors That Are Exempt from 3% Resort Tax |
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| Foodstuffs intended for immediate consumption | Food purchased unprepared or unserved |
| Soda Pop, Bottled Water, and Candy | Groceries |
| Baked Goods (intended for immediate consumption) | Baked Goods for later consumption (e.g. bread, a dozen doughnuts) |
| All alcoholic beverages | Produce |
| Tobacco | Medicine |
| Souvenir items, gift items | Medical Supplies |
| Toys | Hardware supplies and tools |
| Pet supplies | Necessities of life |
| Books | Vitamins |
| Jewelry and Art | Housewares and Sundries |
| Finished Craft Items | Stationary and office supplies |
| Antiques, second hand store items | Furniture and Home Furnishings |
| Sporting Goods and bicycles | Craft Items and Supplies |
| Records, tapes, CD's, DVD's | Non-profit fund raisers |
| Clothing | Cleaning Supplies |
| Cut Flowers and Floral Arrangements | Personal Hygiene Items |
| | Baby and Child Care Products |