



NON-TAXABLE MANUFACTURING (RESTAURANTS) - DETAILED LIST

Baking Pans	Knives - power operated
Blenders/Margarita Machines and parts	Milk Shake Machines
Bread Machine	Malt Cups - exempt if an accessory to processing equipment; taxable if only used to store or serve products
Breading Machines	Margarita Machine
Broiler/Brazier	Microwave/Roaster/Convection Ovens
Butter Melter	Mixer and Component Mixing Bowls - power operated
Cappuccino Machine	Nacho Cheese Warmer - except Nacho Chip Merchandisers to keep chips fresh/warm are taxable
Carbonated Drink Machine - exempt if actually mixes or otherwise processes carbonated drinks; taxable if it only dispenses or stores drinks	Oven Mitts
Coffee/Tea Pots - exempt if a component part of a brewing system; taxable if only used to store or serve products	Pasta Cooker
Cheese Melters	Pepper Mill - power operated
Charbroiler and Related Components - plate rails, hoses, stainless steel stands and casters	Pizza Screen
China Cap Strainer - used to strain jellies and soups	Pizza Trays - if also used for serving, then divergent use is taxable
Colanders - only if used after the processing has began	Popcorn/Sno-Cone Machine - for popcorn and sno-cones held for sale; taxable if popcorn/sno-cones are given away (such as free popcorn at a bar)
Cookie Sheets	Pots, Pans and Lids - for food as it is being processed (cooked, proofed, or marinated)
Crock pot - exempt if used to cook food; storage of food in heated state is taxable and possibly subject to divergent use	Pressure Cooker
Deep Fryer	Proofers and Bun Pans used in Proofers
Dough Roller - powered operated	Range
Electric Knife/Slicer/Peeler or any other Powered Utensil - makes direct contact with food; including powered grinders, tenderizers, shredders, and graters	Rapid Cool Unit - exempt only if used to cool food during processing for sale (i.e. pudding); taxable if used to cool food to maintain or store
Food Grinder/Chopper/Slicer/Dicer/Mixer/Tenderizer - power operated	Rice Cookers - not warmers
Food Processors	Rotisserie - if used directly in food preparation
Fryers	Salamander (equipment resembles a broiler, but is placed above a stove. It heats from the top and is very hot. It is often used for rapid browning or gratin dishes.)
Fryer Baskets	Salad Shooter - power operated
Gas Hoses - component part of exempt equipment	Scales - used to measure component ingredients and for testing quality
Gloves, Rubber - required in processing food, not for cleaning or serving (sufficient documentation required to support exemption)	Skillets
Grills/Griddles and Related Components - plate rails, hoses, stainless steel stands and casters	Soda System/Fountain
Hot Dog Cooker	Soup Crock - used to cook soup
Hot Fudge Warmer	Spindle Drink Mixers
Ice Maker and Holding Unit for Drinks - exempt if for ice that is sold by itself or added to drinks	Stove/oven/range - including stockpot range
Ice Cream Machines - equipment that makes ice cream but not only for storage, maintenance or dispensing	Smoker/Steamers - if used directly in food preparation.
Induction Cookers	Thermometers - but refrigeration thermometers are taxable
Juicers - power operated	Timers - used in the quality control process
Kettles - power operated	Toaster Bun or Toast
	Vent Hoods - located above food processing equipment
	Waffle Bakers



About Brown Goertz & Co

At Brown Goertz & Co., we've dedicated our firm to educating and empowering Texas businesses and taxpayers. Taxes in Texas can be complicated, tedious and stressful. Our tax solutions for sales and use tax and mixed beverage tax provide our clients with the knowledge, tools and systems to correct issues and get you in good standing with the Texas Comptroller.

We specialize in Sales and Use Tax and Mixed Beverage Tax Audit Defense. Visit our website www.bgctax.com, call us at 469-352-9616 or email us at taxspecialist@bgctax.com