

STATE OF KANSAS

## Office of the Attorney General

1st Floor, State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

**Curt T. Schneider**  
Attorney General

August 18, 1978

ATTORNEY GENERAL OPINION NO. 78-272

J. F. McCormack  
Acting Secretary  
Kansas Department on Aging  
610 West 10th Street  
Topeka, Kansas 66612

RE: Taxation - Sales Tax On Prepared Meals -  
Exempting When Purchased To Serve Elderly  
Homebound or Disabled Persons By A Food  
Service Project Funded By Government Or  
By A Private Nonprofit Organization.  
K.S.A. 79-3606(w), as amended by Chapter  
415, Section 2, Laws of Kansas for 1978.

SYNOPSIS: The new sales tax exemption, upon "sales of food products to any contractor for use in preparing meals for delivery" to homebound elderly and disabled persons, applies to all meals so served, whether assembled and cooked by those in charge of an approved food service project, or purchased already assembled and cooked from a food service retailer. The exemption was intended to apply to the service of furnishing meals to the homebound elderly and disabled. The prepared meal itself is a "food product".

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Dear Mr. McCormack:

You ask for an interpretation of the recent amendment of K.S.A. 79-3606(w) by the 1978 Session of the Kansas

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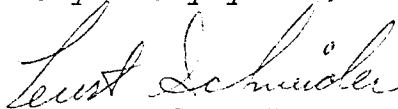
Legislature, whereby a new exemption from sales tax was provided for "all sales of food products to any contractor for use in preparing meals for delivery" to homebound elderly or disabled persons. You state that many of the programs funded by your department purchase meals from food service companies.

There is no reason to give a narrow construction of the word "preparing" in this exemption. Much of the food consumed these days has been processed and put in packages, cans, or frozen. In our opinion, it would be straining the context of the words "meals for delivery", to suggest that this means only such meals as are assembled and cooked by an approved project from entirely raw or fresh food ingredients. It does not say this in the law.

The legislature expressly exempted from sales tax "(w) All sales of food products" . . . . A complete prepared meal is "a food product", and if it is used for delivering meals to homebound elderly or disabled persons, we believe it is within the legislative intent.

The dictionaries give the word "preparing" a broad meaning "to devise or plan", "to provide with what is appropriate and necessary". 33 Words and Phrases 576 says "prepare", in relation to food, means: "To get ready for eating".

Very truly yours,

  
CURT T. SCHNEIDER  
Attorney General

CTS:gw