

701—20.4(422,423) Determination of eligible foods. Pursuant to 20.1(422,423), 20.2(422,423) and 20.3(422,423), in order to be eligible for the sales tax exemption, foods must be the same foods eligible for purchase by food coupons and shall not include foods that in their original state may have been purchased by food coupons but due to changes to the foods such as additional ingredients, preparation, or any other change of state, they are no longer foods eligible for purchase by food coupons.