**Sales and Use Tax (Liquor Sales)**

*Is liquor by the drink taxable when sold at places such as amusement parks, ball games, food carts, etc.*

Yes. Anywhere that liquor is sold by the drink the person purchasing the drink would pay tax on the drink. The applicable tax includes the 2.9% state sales tax, and any applicable state-collected local and special district taxes.

However, if the special event or function charges for the liquor by the drink then the person purchasing the drink would pay the 2.9% state sales tax on the drink. **For example:** If a church conducts an annual bizarre and sells beer by the cup, can or bottle, the buyer would pay the applicable tax and the church would remit the tax to the state.