

**Food and Nutrition Service, USDA**

**§ 271.8**

share of the State agency's administrative costs, or any other means available under law.

[Amdt. 146, 46 FR 1426, Jan. 6, 1981, as amended by Amdt. 207, 47 FR 52333, Nov. 19, 1982; Amdt. 211, 47 FR 53315, Nov. 26, 1982; Amdt. 233, 47 FR 53830, Nov. 30, 1982; Amdt. 269, 51 FR 10782, Mar. 28, 1986; 54 FR 24154, June 6, 1989; 56 FR 63596, Dec. 4, 1991; Amdt. 356, 59 FR 29713, June 9, 1994]

**§ 271.8 Information collection/record-keeping—OMB assigned control numbers.**

7 CFR section where requirements are described	Current OMB control no.
271.7 (d) .....	0584-0064
272.1 (d) .....	0584-0274
272.1 (f) .....	0584-0009
	0584-0010
	0584-0015
	0584-0022
	0584-0025
	0584-0034
	0584-0037
	0584-0052
	0584-0053
	0584-0064
	0584-0069
	0584-0074
	0584-0080
	0584-0081
	0584-0083
	0584-0124
	0584-0274
	0584-0285
	0584-0299
	0584-0301
	0584-0303
	0584-0333
	0584-0334
	0584-0336
	0584-0339
272.2 (a), (c), (d), (e), (f) .....	0584-0083
272.5 (c) .....	0584-0083
272.3 (a), (b), (c) .....	0584-0083
272.6 (g), (h) .....	0584-0025
272.7 (f), (g), (h), (i), (j), (k), (m) .....	0584-0064
273.1 (f), (g) .....	0584-0064
273.2 (b), (c), (f), (g), (h), (i), (j), (k) .....	0584-0064
273.4 (e) .....	0584-0274
273.5 (b) .....	0584-0064
273.6 (a), (b), (g) .....	0584-0064
273.7 (a), (d), (f) .....	0584-0339
273.7 (c) .....	0584-0064
	0584-0083
	0584-0339
273.7 (g) .....	0584-0064
273.8 (b), (c), (e), (g), (h), (i) .....	0584-0064
273.9 (d) .....	0584-0064
273.10 (a), (c), (e), (f), (g)(1) .....	0584-0064
273.10 (g)(3) .....	0584-0124
273.11 (a), (b), (c), (d), (e), (f), (h) .....	0584-0064
273.11 (g) .....	0584-0334
273.11 (i) (1)-(4) .....	0584-0080
	0584-0081
273.11 (i)(5) .....	0584-0009
	0584-0081
273.11 (i)(6) .....	0584-0009

7 CFR section where requirements are described	Current OMB control no.
	0584-0080
	0584-0081
	0584-0064
273.12 (a), (b), (c), (d), (e), (f) .....	0584-0064
273.13 (a) .....	0584-0064
273.14 (a), (b), (c) .....	0584-0064
273.15 (a), (c), (d), (f), (i), (k), (l), (m), (q) .....	0584-0064
273.16 (a), (b), (d), (e), (f), (g), (h), (i) .....	0584-0064
273.17 (h) .....	0584-0301
273.18 (a), (c), (d), (e), (f), (g), (k) .....	0584-0064
273.18 (h) .....	0584-0069
273.18 (i) .....	0584-0053
273.21 (a), (c), (e), (f), (g), (h), (i), (j), (m), (p), (q) .....	0584-0064
273.22 (b), (c), (d), (e), (f), (g) .....	0584-0285
274.1 (c) .....	0584-0009
274.3 (d) .....	0584-0009
	0584-0069
	0584-0080
274.4 (a) .....	0584-0080
274.4 (b) .....	0584-0009
	0584-0015
	0584-0080
	0584-0081
274.4 (f) .....	0584-0009
	0584-0053
274.6 (a), (b) and (e) .....	0584-0080
	0584-0081
	0584-0009
274.7 (a) .....	0584-0022
274.7 (c) .....	0584-0009
274.8 (a)-(c) .....	0584-0053
274.8 (e) .....	0584-0009
274.9 (a)-(d) .....	0584-0009
274.11 .....	0584-0010
275.2 (a) .....	0584-0303
	0584-0010
275.4 (a) .....	0584-0303
	0584-0010
275.4 (b) .....	0584-0034
275.4 (c) .....	0584-0074
	0584-0299
	0584-0010
275.5 (a), (b) .....	0584-0010
275.6 (b) .....	0584-0010
275.8 (a) .....	0584-0010
275.9 (b), (g) .....	0584-0010
275.10 (a) .....	0584-0074
	0584-0299
	0584-0303
275.11 (a) .....	0584-0303
275.12 (b), (c), (d), (e) .....	0584-0074
275.12 (f), (g) .....	0584-0299
275.13 (b), (d), (e) .....	0584-0034
275.14 (c), (d) .....	0584-0034
	0584-0074
	0584-0299
275.16 (b), (c), (d) .....	0584-0010
275.17 (a), (b) .....	0584-0010
275.18 (a), (b) .....	0584-0010
275.19 (a), (b), (c) .....	0584-0010
275.20 (a) .....	0584-0010
275.21 (b) .....	0584-0034
	0584-0074
	0584-0299
275.21 (c), (d), (e) .....	0584-0034
275.22 (a), (b) .....	0584-0010
275.23 .....	0584-0010
	0584-0034
	0584-0074
	0584-0299
276.2 (b) .....	0584-0015
277.12 (a) .....	0584-0341
277.14 (b), (c), (d), (h), (i), (j), (k) .....	0584-0341

7 CFR section where requirements are described	Current OMB control no.
277.15 (c) .....	0584-0064
277.17 (a), (b), (c), (d), (e), (f), (g) .....	0584-0341
277.18 (a), (c), (d), (e), (g), (h) .....	0584-0083
278.1 (a), (b), (l) .....	0584-0008
278.1 (e), (f) .....	0584-0064
278.4 (b), (c) .....	0584-0085
278.5 (a) .....	0584-0085
278.5 (c), (d), (f) .....	0584-0314
278.6 (b) .....	0584-0008
278.7 (b), (c) .....	0584-0008
278.8 (a) .....	0584-0008
280.7 (c), (d), (g) .....	0584-0336
280.9 (b) .....	0584-0009
280.10 (a) .....	0584-0037
	0584-0336

[50 FR 2660, Jan. 18, 1985, as amended at 54 FR 7002, Feb. 15, 1989; 54 FR 24527, June 7, 1989; 56 FR 55059, Oct. 24, 1991]

**PART 272—REQUIREMENTS FOR PARTICIPATING STATE AGENCIES**

- Sec.
- 272.1 General terms and conditions.
- 272.2 Plan of operation.
- 272.3 Operating guidelines and forms.
- 272.4 Program administration and personnel requirements.
- 272.5 Program informational activities.
- 272.6 Nondiscrimination compliance.
- 272.7 Procedures for program administration in Alaska.
- 272.8 State income and eligibility verification system.
- 272.9 Approval of homeless meal providers.
- 272.10 ADP/CIS Model Plan.
- 272.11 Systematic Alien Verification for Entitlements (SAVE) Program.
- 272.12 Intercept of unemployment compensation benefits.

AUTHORITY: 7 U.S.C. 2011-2036.

EDITORIAL NOTE: OMB control numbers relating to this part 272 are contained in §271.8.

**§272.1 General terms and conditions.**

(a) *Coupons do not reduce benefits.* The coupon allotment provided any eligible household shall not be considered income or resources for any purpose under any Federal, State, or local laws including, but not limited to, laws on taxation, welfare, and public assistance programs. No participating State or political subdivision shall decrease any assistance otherwise provided an individual or individuals because of the receipt of a coupon allotment.

(b) *No sales taxes on food stamp purchases.* (1) A State shall not participate

in the Food Stamp Program if State or local sales taxes or other taxes or fees, including but not limited to excise taxes, are collected within the State on purchases made with food stamp coupons. “Purchases made with food coupons” for purposes of this provision shall refer to purchases of “eligible foods” as defined in §271.2. Where the total value of groceries being bought by the recipient is larger than the amount of coupons being presented by the recipient, only the portion of the sale made in exchange for food stamps must be exempt from taxation in order for a State to satisfy the requirements of this provision. Although a food stamp recipient may use a combination of cash and food stamps in making a food purchase, only the dollar amount represented by the food coupons needs to be exempt from taxation.

(2) State and/or local law shall not permit the imposition of tax on food paid for with coupons. FNS may terminate the issuance of coupons and disallow administrative funds otherwise payable pursuant to part 277 in any State where such taxes are charged. Action to disallow administrative funds shall be taken in accordance with the procedures set forth in §276.4.

(3) A State or local area which taxes some, but not all, eligible food items shall ensure that retail food stores in that locale sequence purchases of eligible foods paid for with a combination of coupons and cash so as to not directly or indirectly charge or assign a tax to food stamp recipients on eligible food items purchased with coupons. Prohibited methods include, but are not limited to, the allocation of coupons first to non-taxable eligible items, and the application of cash, rather than coupons, to taxable eligible food.

(c) *Disclosure.* (1) Use or disclosure of information obtained from food stamp applicant or recipient households shall be restricted to:

(i) Persons directly connected with the administration or enforcement of the provisions of the Food Stamp Act or regulations, other Federal assistance programs, federally-assisted State programs providing assistance on a means-tested basis to low income individuals, or general assistance programs