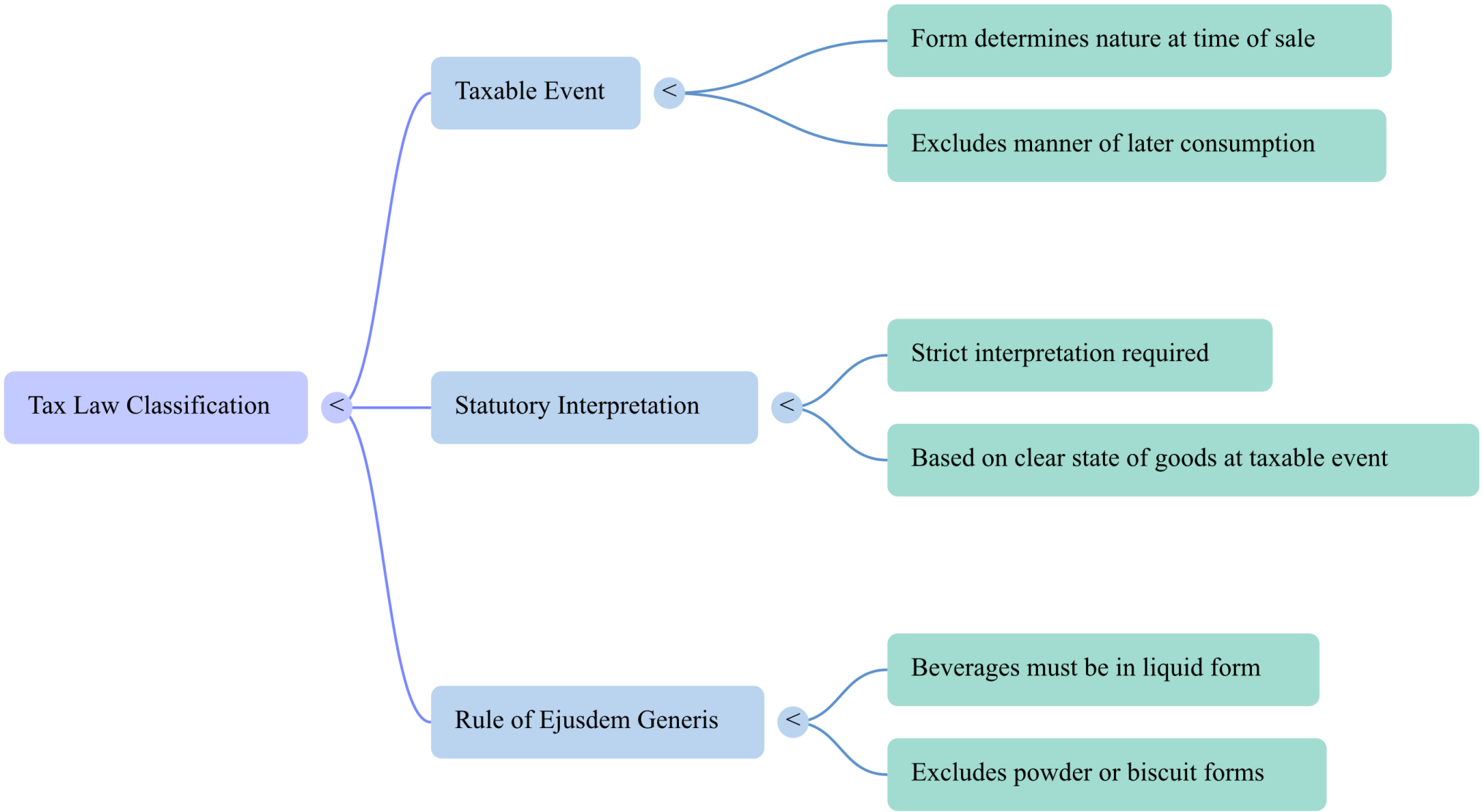
Tax Law Classification
Taxable Event
Form determines nature at time of sale
Excludes manner of later consumption
Statutory Interpretation
Strict interpretation required
Based on clear state of goods at taxable event
Rule of Ejusdem Generis
Beverages must be in liquid form
Excludes powder or biscuit forms