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The Department has entered into a global settlement regarding the issues surrounding complimentary patron and employee meals. The settlement has resolved the ongoing litigation related to the prior and future taxability of complimentary patron and employee meals. In order to resolve the issues, the companies have given up their right to any potential use tax refunds and the state has given up its right to assess sales tax. Additionally, based on Legislative action during the 2013 Legislature, sales and use tax will not be due on complimentary or patron meals going forward as provided in AB 506, a copy of which can be [found here](#).

Based on the settlement agreement and the legislative action, the cases currently being litigated are in the process of being dismissed and those files will be closed by the Department with no use tax refunds or sales tax payments based on the liability assessment. There will be no refunds (Sections 2.4 and 2.5 do not apply). If you wish to be included as part of the settlement, please [click here](#) to access the Settlement Agreement.

After you have signed the Settlement Agreement signature page, please send it to the Department of Taxation and we will add your company's name to Exhibit A and process a fully executed copy and send it to you for your records. We will then consider your claim closed. Please send the settlement agreement as follows:

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