

General Sales and Use Tax Rates and Taxability

Welcome to General Sales and Use Tax Rates and Taxability

This bulletin provides important information about the February 2024 release of General Sales and Use Tax Rates and Taxability. Please review this bulletin carefully. If you have any questions, additional information is available on CCH [Support Online](#).

February Sales Tax Holidays

Alabama Severe Weather Preparedness – February 23 – 25, 2024

The following items are exempt if they cost \$60 or less:

AAA-cell batteries; AA-cell batteries; C-cell batteries; D-cell batteries; 6-volt batteries; 9-volt batteries; cellular phone battery; cellular phone charger; portable self-powered or battery-powered radio, two way radio, weatherband radio or NOAA weather radio; portable self-powered light source, including battery powered flashlights, lanterns, or emergency glow sticks; tarpaulin; plastic sheeting; plastic drop cloths; other flexible, waterproof sheeting; ground anchor system, such as bungee cords or rope, or tie-down kit; duct tape; plywood, window film or other materials specifically designed to protect window coverings; non-electric food storage cooler or water storage container; non-electric can opener; artificial ice; blue ice; ice packs; reusable ice; self-contained first aid kit; fire extinguisher; smoke detector; carbon monoxide detector; gas or diesel fuel tank or container. Coin batteries and automobile and boat batteries remain taxable.

A single purchase with a sales price of \$1,000 or less of any portable generator and power cords used to provide light or communications or preserve food in the event of a power outage is also exempt.

Local taxes may apply during the holiday.

<https://www.revenue.alabama.gov/sales-use/sales-tax-holidays/>

Maryland Energy Star – February 17 – 19, 2024

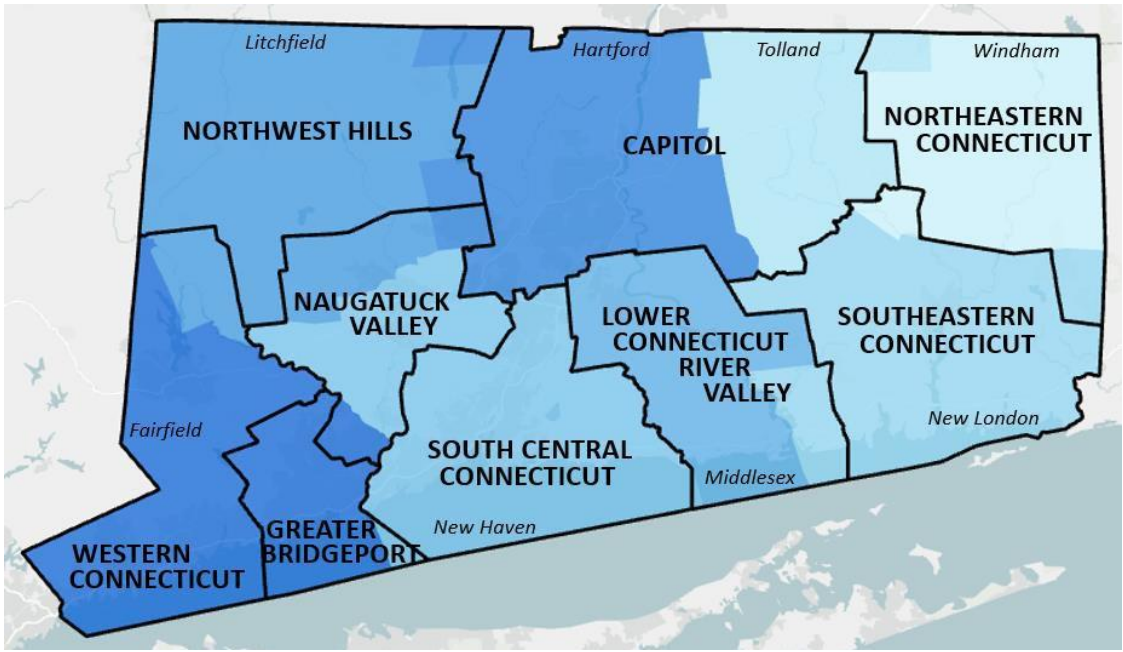
The following qualifying Energy Star products will be exempt: Air conditioners, washers and dryers, furnaces, heat pumps, boilers, solar water heaters (always tax-exempt), standard size refrigerators, dehumidifiers, programmable thermostats and compact fluorescent bulbs. Other types of appliances and equipment do not qualify for exemption even though they may also carry the Energy Star label.

https://marylandtaxes.gov/divisions/comp/Shop_Maryland_Energy/Shop_Maryland_Energy_FAQs.pdf

Upcoming Geography Changes

Connecticut Geography Changes – Counties Replaced by Planning Regions

Connecticut has made major changes to their county-level government structure, replacing all counties with planning regions. The planning regions only roughly correspond to the former counties, which may affect some cities. Effective with the March 2024 data release next month, all county boundaries and names and all geocodes will reflect the new county equivalents. Note that our database uniformly uses the term “county” in all states, even those that have other legal descriptions for their county equivalents.



FORMER		NEW	
COUNTY NAME	ST COUNTY GEO	COUNTY NAME	ST COUNTY GEO
Fairfield	09001	Capitol	09110
Hartford	09003	Greater Bridgeport	09120
Litchfield	09005	Lower Connecticut River Valley	09130
Middlesex	09007	Naugatuck Valley	09140
New Haven	09009	Northeastern Connecticut	09150
New London	09011	Northwest Hills	09160
Tolland	09013	South Central Connecticut	09170
Windham	09015	Southeastern Connecticut	09180
		Western Connecticut	09190

Upcoming Expirations

The following items will be expired in the coming months.

Car Seat, 0010/001

The original car seat item, group 0010/item 001, will be expired with the May 2024 release. Please use the new car seats item 009 in the baby care products group 0117.

Cancelled and Uncancelled Postage, Group 0200

The following items will be expired. A more definite date will be announced in advance of the expirations.

0200	POSTAGE AND HANDLING
002	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES
003	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES
004	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES
005	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES

All other changes relate to rate and taxability updates.

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