

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 January 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](#).

January Sales Tax Holidays

Florida Back to School – January 1 – 14, 2024

During the sales tax holiday period, tax is not due on the retail sale of:

- Clothing, footwear, and certain accessories with a sales price of \$100 or less per item
- Certain school supplies with a sales price of \$50 or less per item,
- Learning aids and jigsaw puzzles with a sales price of \$30 or less
- Personal computers and certain computer-related accessories with a sales price of \$1,500 or less, when purchased for noncommercial home or personal use

https://floridarevenue.com/taxes/tips/Documents/TIP_23A01-23.pdf

Puerto Rico Back to School – January 4 – 5, 2024

School uniforms and specified school supplies will be exempt.

<https://hacienda.pr.gov/publicaciones/carta-circular-de-rentas-internas-num-23-11-cc-ri-23-11>

Updates and Changes

Georgia Digital Downloads

Tax will apply to in-state sales of digitally-downloaded products including books, magazines, newspapers, video games or electronic entertainment, music, artwork, photographs and video or audio greeting cards.

Kansas Food Rate Reduced to 2%

The 4% state rate on eligible food is being reduced to 2% effective January 1, 2024, and is scheduled to be eliminated on January 1, 2025. Local taxes continue to apply at the regular rate. Eligible food includes candy, soft drinks, dietary supplements, and certain prepared foods sold without utensils, such as baked goods and unheated foods mixed or combined by the retailer and sold by weight or volume as a single item.

Loveland, Colorado, No Longer Taxing Food

Loveland repealed its sales tax on food for home consumption.

Milwaukee, Wisconsin, City Tax

Wisconsin's first city sales and use tax is being imposed in Milwaukee.

New Jersey Social Equity Excise Fee Reduced

The Social Equity Excise Fee is reduced from \$1.52 to \$1.24 per ounce of recreational cannabis.

Office Services Group Expansion – Credit Card Surcharge

Item 008, credit card surcharge, has been added to group 6015, office services.

Upcoming Expirations

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

Car Seat, 0010/001

The original car seat item, group 0010/item 001, will be expired. 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:

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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