

# 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 June 2022 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](#).

## June Sales Tax Holidays

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### Florida Children's Books - May 14, 2022 - August 14, 2022

“Children’s books” means any fiction or nonfiction book primarily intended for children ages 12 or younger, including any board book, picture book, beginning reader book, juvenile chapter book, middle grade book or audiobook on CD or tape. If a book is labeled with an age range that includes 12 years old and younger, then the book qualifies for the exemption.

The exemption does not apply to books that are primarily intended for or marketed to adults, even if the book is purchased for a child 12 years old or younger.

Note: Bibles, prayer books and school books are always exempt. School books include printed textbooks and workbooks containing printed instructional material, such as questions and answers, that are used in regularly prescribed courses of study in schools offering grades K through 12.

[https://floridarevenue.com/taxes/tips/Documents/TIP\\_22A01-02.pdf](https://floridarevenue.com/taxes/tips/Documents/TIP_22A01-02.pdf)

### Florida Disaster Preparedness - May 28, 2022 - June 10, 2022

During the sales tax holiday period, qualifying items related to disaster preparedness are exempt from sales tax. However, the sales tax holiday does not apply to the rental or repair of any of the qualifying items. Additionally, the sales tax holiday does not apply to commercial purchases of eligible pet evacuation supplies or to sales in a theme park, entertainment complex, public lodging establishment or airport.

#### Eligible items

- Selling for \$20 or less: reusable ice (reusable ice packs)
- Selling for \$40 or less: any portable self-powered light source (powered by battery, solar, hand-crank, or gas) - candles, flashlights, lanterns
- Selling for \$50 or less: any gas or diesel fuel container, including LP gas and kerosene containers; batteries, including rechargeable batteries, listed sizes only (excluding automobile and boat batteries): AAA-cell, AA-cell, C-cell, D-cell, 6-volt, 9-volt; radios (powered by battery, solar, or hand-crank) - two-way, weather band
- Selling for \$60 or less: coolers and ice chests (food-storage; nonelectrical); portable power bank
- Selling for \$70 or less: carbon monoxide detectors; fire extinguishers; smoke detectors or smoke alarms
- Selling for \$100 or less: bungee cords; ground anchor systems; ratchet straps; tarpaulins (tarps); tie-down kits; Visqueen, plastic sheeting, plastic drop cloths, and other flexible waterproof sheeting

- Selling for \$1,000 or less: portable generators used to provide light or communications, or to preserve food in the event of a power outage

Note: Eligible light sources and radios qualify for the exemption even if electrical cords are also included.

### Eligible Pet Evacuation Supplies

- Selling for \$2 or less per can or pouch (or the equivalent if sold in a box or case): wet pet food
- Selling for \$15 or less per item or package: cat litter pans; collapsible or travel-sized food or water bowls; hamster or rabbit substrate; manual can openers; pet waste disposal bags
- Selling for \$20 or less per item: collars; leashes; muzzles
- Selling for \$20 or less per box or package: pet pads
- Selling for \$25 or less per item: cat litter weighing 25 lbs. or less
- Selling for \$30 or less per item: bags of dry pet food weighing 15 lbs. or less
- Selling for \$40 or less per item: pet beds
- Selling for \$100 or less per item: pet carriers; portable kennels

[https://floridarevenue.com/taxes/tips/Documents/TIP\\_22A01-03.pdf](https://floridarevenue.com/taxes/tips/Documents/TIP_22A01-03.pdf)

## Updates and Changes

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### Alaska Seasonal Food Exemption Ends

Kenai Peninsula Borough and the city of Homer exempt non-prepared foods most of the year, only taxing them during the summer. Taxability is turned back on for seasonally-exempt items.

## Geography

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The geography content in our data is updated on a monthly basis, with larger quarterly updates. Changes include adding new geocodes, expiring geocodes that are no longer necessary, and remapping ZIP+4s to both existing geocodes and to new ones. For your convenience, a list of expired geocodes is provided below.

### FAQ

#### What is a geocode?

A geocode represents a unique set of state, county, city and tax district areas.

#### Why do geocodes matter to my company?

Taxes are associated with geocodes, so proper calculation of taxes is dependent on accurate mapping of addresses to geocodes.

#### What should I do next?

Users do not need to do anything unless they are using mapped geocodes for recurring transactions. Should this be the case, it is strongly recommended that users refresh their mapped geocodes to make sure the proper geocodes will be used for future transactions, as changes other than expired geocodes can impact your tax rate.

#### How do I find a new geocode if the old geocode is expired or reassigned?

Please pass your address to the system and obtain a proper geocode again. In some cases, the geocode will not change if the address is still within the boundary of the new geographic segments.

**Expired geocodes**

GeoCode	State	County	BlockDesc	TaxDistrictDescription
US04007A0003	AZ	GILA	UNINCORPORATED COUNTY AREA	TONTO APACHE INDIAN RES
US04025A0002	AZ	YAVAPAI	PRESCOTT	YAVAPAI-PRESCOTT INDIAN RES
US1205375625	FL	HERNANDO	WEEKI WACHEE	
US1909162985	IA	HUMBOLDT	PIONEER	
US1707131992	IL	HENDERSON	GULFPORT	
US17163A0037	IL	SAINT CLAIR	ALORTON	METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST
US17163A0033	IL	SAINT CLAIR	CAHOKIA	METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST
US17163A0067	IL	SAINT CLAIR	CENTREVILLE	CENTREVILLE BUS DIST / METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST
US17163A0035	IL	SAINT CLAIR	CENTREVILLE	METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST
US20091A0067	KS	JOHNSON	UNINCORPORATED COUNTY AREA	EDGERTON ON-THE-GO TRAVEL PLAZA CID
US29189A0076	MO	SAINT LOUIS	CREVE COEUR	OLIVE BOULEVARD TRANS DEV DIST
US29189A0124	MO	SAINT LOUIS	VALLEY PARK	ROUTE 141 MARSHALL ROAD CID
US3804904740	ND	MCHENRY	BANTRY	
US36089A0006	NY	SAINT LAWRENCE	MORRISTOWN	CO OF SAINT LAWRENCE - OUTSIDE SD
US4806708752	TX	CASS	BLOOMBURG	
US48121A0058	TX	DENTON	UNINCORPORATED COUNTY AREA	DENTON CO FRESH WATER SUPPLY DIST 1A-1H / DENTON CO FRESH WATER SUPPLY DIST 1A-1H AMENDMENT 1 / LEWISVILLE FIRE CNTL DIST
US48121A0056	TX	DENTON	UNINCORPORATED COUNTY AREA	DENTON CO FRESH WATER SUPPLY DIST 1A-1H / LEWISVILLE FIRE CNTL DIST
US48389A0006	TX	REEVES	PECOS	PECOS/REEVES CO ASSISTANCE DIST NO 1 / REEVES CO HOSP DIST
US48389A0004	TX	REEVES	PECOS	REEVES CO HOSP DIST
US4902199918	UT	IRON	CEDAR HIGHLANDS	
US5002754850	VT	WINDSOR	PERKINSVILLE	

US5305307170	WA	PIERCE	BONNEY LAKE	
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All other changes relate to rate and taxability updates.

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