

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 2023 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](#).

Updates and Changes

Alabama Police Jurisdictions

The Alabama Department of Revenue published a list of municipalities that failed to file a required report and are therefore prohibited from collecting any license revenue, taxes, or fees in their respective police jurisdictions.

https://www.revenue.alabama.gov/ultraviewer/viewer/basic_viewer/index.html?form=2023/05/Act_2021-297_Removal_of_Certain_Police_Jurisdiction_License_Taxes_Fees.pdf

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.

Norwich, NY, Clothing Exemption Ends

Effective June 1, 2023, Norwich city tax applies to the sale of clothing. Eligible clothing purchases within Norwich remain exempt from Chenango County and New York State tax on items sold for less than \$110.

All other changes relate to rate and taxability updates.

Geography

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
US08037A0006	CO	EAGLE	AVON	EAGLE TRANS RGNL
US08037A0014	CO	EAGLE	AVON	EAGLE TRANS RGNL / VILLAGES AT AVON
US08037A0005	CO	EAGLE	EAGLE	EAGLE TRANS RGNL
US08037A0007	CO	EAGLE	MINTURN	EAGLE TRANS RGNL
US08037A0009	CO	EAGLE	RED CLIFF	EAGLE TRANS RGNL
US08037A0020	CO	EAGLE	UNINCORPORATED COUNTY AREA	ARROWHEAD METRO DIST / EAGLE TRANS RGNL
US08037A0021	CO	EAGLE	UNINCORPORATED COUNTY AREA	ARROWHEAD METRO DIST / EAGLE TRANS RGNL / EDWARDS METRO DIST
US08037A0016	CO	EAGLE	UNINCORPORATED COUNTY AREA	BACHELORS GULCH METRO DIST / EAGLE TRANS RGNL
US08037A0010	CO	EAGLE	UNINCORPORATED COUNTY AREA	EAGLE TRANS RGNL
US08037A0019	CO	EAGLE	UNINCORPORATED COUNTY AREA	EAGLE TRANS RGNL / EAGLE-VAIL METRO DIST
US08037A0017	CO	EAGLE	UNINCORPORATED COUNTY AREA	EAGLE TRANS RGNL / EDWARDS METRO DIST
US08037A0015	CO	EAGLE	UNINCORPORATED COUNTY AREA	EAGLE TRANS RGNL / RED SKY METRO DIST
US08037A0018	CO	EAGLE	UNINCORPORATED COUNTY AREA	EAGLE TRANS RGNL / TWO RIVERS METRO DIST
US08037A0008	CO	EAGLE	VAIL	EAGLE TRANS RGNL / VAIL LOCAL MARKETING DIST
US20037A0001	KS	CRAWFORD	PITTSBURG	PITTSBURG TRANS DEV DIST
US21019A0014	KY	BOYD	UNINCORPORATED COUNTY AREA	RUSSELL IND SD
US21037A0036	KY	CAMPBELL	BELLEVUE	DAYTON IND SD
US21073A0005	KY	FRANKLIN	FRANKFORT	FRANKLIN CO SD
US21089A0026	KY	GREENUP	RACELAND	RUSSELL IND SD
US21093A0025	KY	HARDIN	RADCLIFF	FORT KNOX DEP SCHLS
US21097A0004	KY	HARRISON	CORINTH	HARRISON CO SD
US21099A0006	KY	HART	HORSE CAVE	HART CO SD
US21107A0006	KY	HOPKINS	DAWSON SPRINGS	HOPKINS CO SD
US21117A0054	KY	KENTON	ERLANGER	ERLANGER-ELSMERE IND SD
US21117A0074	KY	KENTON	LUDLOW	KENTON CO SD

US21195A0004	KY	PIKE	UNINCORPORATED COUNTY AREA	PIKEVILLE IND SD
US29095A0279	MO	JACKSON	GRAIN VALLEY	CENTRAL JACKSON CO FIRE PROT DIST / GRAIN VALLEY MERCADO CID / KANSAS CITY ZOOLOGICAL DIST
US29113A0021	MO	LINCOLN	CAVE	LINCOLN CO AMB DIST / LINCOLN CO FIRE PROT DIST 1
US29113A0004	MO	LINCOLN	CHAIN OF ROCKS	LINCOLN CO AMB DIST
US29113A0017	MO	LINCOLN	ELSBERRY	LINCOLN CO AMB DIST
US29113A0015	MO	LINCOLN	FOLEY	LINCOLN CO AMB DIST
US29113A0022	MO	LINCOLN	FOUNTAIN N' LAKES	LINCOLN CO AMB DIST / LINCOLN CO FIRE PROT DIST 1
US29113A0006	MO	LINCOLN	HAWK POINT	LINCOLN CO AMB DIST
US29113A0027	MO	LINCOLN	MOSCOW MILLS	HIGHWAY 61/STATE HIGHWAY U TRANS DEV DIST / LINCOLN CO AMB DIST / LINCOLN CO FIRE PROT DIST 1
US29113A0023	MO	LINCOLN	MOSCOW MILLS	LINCOLN CO AMB DIST / LINCOLN CO FIRE PROT DIST 1
US29113A0009	MO	LINCOLN	OLD MONROE	LINCOLN CO AMB DIST
US29113A0016	MO	LINCOLN	SILEX	LINCOLN CO AMB DIST
US29113A0026	MO	LINCOLN	TROY	FRONT STREET CID / LINCOLN CO AMB DIST / LINCOLN CO FIRE PROT DIST 1
US29113A0024	MO	LINCOLN	TROY	LINCOLN CO AMB DIST / LINCOLN CO FIRE PROT DIST 1
US29113A0028	MO	LINCOLN	TROY	LINCOLN CO AMB DIST / LINCOLN CO FIRE PROT DIST 1 / LINCOLN CROSSING CID
US29113A0012	MO	LINCOLN	TRUXTON	LINCOLN CO AMB DIST
US29113A0019	MO	LINCOLN	UNINCORPORATED COUNTY AREA	LINCOLN CO AMB DIST
US29113A0025	MO	LINCOLN	UNINCORPORATED COUNTY AREA	LINCOLN CO AMB DIST / LINCOLN CO FIRE PROT DIST 1
US29113A0018	MO	LINCOLN	WHITESIDE	LINCOLN CO AMB DIST
US29113A0013	MO	LINCOLN	WINFIELD	LINCOLN CO AMB DIST
US2917143454	MO	PUTNAM	LIVONIA	
US2917144372	MO	PUTNAM	LUCERNE	
US2917159420	MO	PUTNAM	POWERSVILLE	
US2917100000	MO	PUTNAM	UNINCORPORATED COUNTY AREA	
US2917175166	MO	PUTNAM	UNIONVILLE	
US2917181106	MO	PUTNAM	WORTHINGTON	

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