

# 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 September 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](#).

## September Sales Tax Holidays

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### Florida “Tool Time” Skilled Trade Workers – September 3 – 9, 2022

During this sales tax holiday period, tax is not due on the retail sale of eligible items related to tools commonly used by skilled trade workers.

- Selling for \$25 or less per pair:
  - Work gloves
- Selling for \$50 or less per item:
  - Duffle bags
  - Hand tools
  - LED flashlights
  - Protective coveralls
  - Tote bags
- Selling for \$50 or less per pair (or the equivalent if sold in sets of more than one pair):
  - Safety glasses
- Selling for \$75 or less per item:
  - Toolboxes
- Selling for \$100 or less per item:
  - Electrical voltage and testing equipment
  - Shop lights
  - Tool belts
- Selling for \$125 or less per item:
  - Industry code books

- Industry textbooks
- Selling for \$150 or less per item:
  - Drain opening tools
  - Handheld pipe cutters
  - Plumbing inspection equipment
  - Power tool batteries
- Selling for \$175 or less per pair:
  - Work boots
- Selling for \$300 or less per item:
  - Power tools
  - Toolboxes for vehicles

[https://floridarevenue.com/taxes/tips/Documents/TIP\\_22A01-09.pdf](https://floridarevenue.com/taxes/tips/Documents/TIP_22A01-09.pdf)

**New Jersey August 27 - September 5, 2022**

The following items are exempt from sales tax when sold to an individual purchaser for non-business use:

- Computers with a sales price of less than \$3,000 per item
- School computer supplies with a sales price of less than \$1,000 per item
- School supplies
- School art supplies
- School instructional materials
- Sport or recreational equipment

<https://www.state.nj.us/treasury/taxation/businesses/salestax/salestaxholiday2022.shtml>

**Updates and Changes**

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**New Items – Motor Vehicle Trade-Ins**

6070	TRADEINS
001	AUTOMOBILE TRADEIN - LESS THAN 2001 POUNDS
002	AUTOMOBILE TRADEIN - 2001 POUNDS - 3499 POUNDS
003	AUTOMOBILE TRADEIN - 3500 POUNDS - 4000 POUNDS
004	AUTOMOBILE TRADEIN - 4001 POUNDS - 4999 POUNDS
005	AUTOMOBILE TRADEIN - 5000 POUNDS - 6000 POUNDS
006	AUTOMOBILE TRADEIN - GREATER THAN 6000 POUNDS
007	AUTOMOBILE TRADEIN - HYBRID VEHICLES
008	WHEELED HEAVY EQUIPMENT TRADEIN

009	TRACKED HEAVY EQUIPMENT TRADEIN
010	TRUCK TRADEIN 10000 - 14000 POUNDS
011	TRUCK TRADEIN 14001 - 26000 POUNDS
012	TRUCK TRADEIN 26001 - 44000 POUNDS
013	TRUCK TRADEIN 44001 - 55000 POUNDS
014	TRUCK TRADEIN 55001 POUNDS AND UP
015	TRUCK TRACTOR TRADEIN 260001 - 44000 POUNDS
016	TRUCK TRACTOR TRADEIN 44001 - 55000 POUNDS
017	TRUCK TRACTOR TRADEIN 55001 - 56000 POUNDS
018	TRUCK TRACTOR TRADEIN 56001 POUNDS AND UP
019	TRAILER TRADEIN

We are pleased to announce the expansion of our motor vehicle coverage with the addition of trade-in items. The seller will enter a negative value for the trade in. States that allow the trade in value to be deducted from the vehicle selling price will have a taxable decision, so there is negative tax applied to the transaction. States that do not allow the taxable selling price to be reduced by the trade in will have a non-taxable decision, so the amount entered as a trade in will not produce any tax results.

**Alaska Seasonal Food Exemption Begins**

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 off for seasonally-exempt items.

**Indiana Diaper Exemption**

Effective September 1, disposable and reusable diapers for children are exempt.

**Tennessee Food Taxable Again**

Effective September 1, 2022, eligible food will once again be subject to the reduced state rate and full local sales taxes.

<https://www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales22-10.pdf>

**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
US08029A0001	CO	DELTA	CEDAREEDGE	DELTA PUB SAFETY IMPRV DIST
US08029A0002	CO	DELTA	CRAWFORD	DELTA PUB SAFETY IMPRV DIST
US08029A0003	CO	DELTA	DELTA	DELTA PUB SAFETY IMPRV DIST
US08029A0004	CO	DELTA	HOTCHKISS	DELTA PUB SAFETY IMPRV DIST
US08029A0005	CO	DELTA	ORCHARD CITY	DELTA PUB SAFETY IMPRV DIST
US08029A0006	CO	DELTA	PAONIA	DELTA PUB SAFETY IMPRV DIST
US08029A0007	CO	DELTA	UNINCORPORATED COUNTY AREA	DELTA PUB SAFETY IMPRV DIST
US0805100000	CO	GUNNISON	UNINCORPORATED COUNTY AREA	GUNNISON LOCAL MARKETING DIST
US22063A0042	LA	LIVINGSTON	ALBANY	LIVINGSTON CO SUB DIST
US35045A0003	NM	SAN JUAN	KIRTLAND	VALLEY WATER AND SANITATION DIST
US3909505732	OH	LUCAS	BERKEY	
US3909533376	OH	LUCAS	HARBOR VIEW	
US3909535882	OH	LUCAS	HOLLAND	
US3909548342	OH	LUCAS	MAUMEE	
US3909558730	OH	LUCAS	OREGON	
US3909559010	OH	LUCAS	OTTAWA HILLS	
US3909575896	OH	LUCAS	SWANTON	
US3909576022	OH	LUCAS	SYLVANIA	
US3909577000	OH	LUCAS	TOLEDO	
US3909500000	OH	LUCAS	UNINCORPORATED COUNTY AREA	
US3909581858	OH	LUCAS	WATERVILLE	
US3909584770	OH	LUCAS	WHITEHOUSE	
US3917368686	OH	WOOD	ROSSFORD	

All other changes relate to rate and taxability updates.

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