

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 August 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](#).

August Sales Tax Holidays

Arkansas – August 3 & 4, 2024

The following items will be exempt from state and local sales tax:

- Clothing with a sales price of less than \$100 per item
- Clothing accessories or equipment with a sales price of less than \$50 per item
- Specified school supplies, school art supplies and school instructional materials
- Electronic devices commonly used by a student in the course of study

<https://www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/sales-tax-holiday>

Connecticut Tax Free Week - August 18 – 24, 2024

Sales of clothing and footwear costing less than \$100 per item are not subject to sales and use tax during the exclusion week. The exclusion applies to each item sold, regardless of how many items are sold on the same invoice.

<https://portal.ct.gov/DRS/Sales-Tax/Examples-of-Clothing-and-Footwear-That-are-Exempt-During-Sales-Tax-Free-Week>

Florida Disaster Preparedness – August 24 – September 6, 2024

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 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

- Sales price of \$20 or less: reusable ice (reusable ice packs)
- Sales price of \$40 or less: any portable self-powered light source (powered by battery, solar, hand-crank, or gas) - candles, flashlights, lanterns
- Sales price of \$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
- Sales price of \$60 or less: coolers and ice chests (food-storage; nonelectrical); portable power bank
- Sales price of \$70 or less: carbon monoxide detectors; fire extinguishers; smoke detectors or smoke alarms

- Sales price of \$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
- Sales price of \$3,000 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

- Sales price of \$10 or less per can or pouch (or the equivalent if sold in a box or case): wet pet food
- Sales price of \$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
- Sales price of \$20 or less per item: collars; leashes; muzzles; pet pads
- Sales price of \$25 or less per item: cat litter weighing 25 lbs. or less
- Sales price of \$40 or less per item: pet beds
- Sales price of \$100 or less per item: bags of dry cat or dog food weighing 50 lbs. or less; pet carriers; portable kennels; over-the-counter pet medications

https://floridarevenue.com/taxes/tips/Documents/TIP_24A01-04.pdf

Florida Back to School – July 29 – August 11, 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_24A01-03.pdf

Iowa - August 2 & 3, 2024

No sales tax, including local option sales tax, will be collected on sales of an article of clothing or footwear having a selling price less than \$100. The exemption does not apply in any way to the price of an item selling for \$100 or more. The exemption applies to each article priced under \$100 regardless of how many items are sold on the same invoice to a customer.

<https://tax.iowa.gov/iowas-annual-sales-tax-holiday>

Massachusetts – August 10 & 11, 2024

Most individual (non-business) purchases of items costing \$2,500 or less are exempt from sales and use tax. If you spend more than \$2,500 on an item, the entire amount paid for the item is subject to sales tax, not just the amount that exceeds that threshold. There is, however, an exemption with respect to clothing. An item of clothing is generally exempt from the sales tax unless the item costs more than \$175. If it does, only the amount over \$175 is subject to tax. If on the sales tax holiday, the price of an item of clothing exceeds \$2,500, the first \$175 is not subject to tax.

The following items are still taxable and do not qualify for the sales tax holiday exemption:

- Meals
- Motor vehicles

- Motorboats
- Telecommunications services
- Gas
- Steam
- Electricity
- Tobacco products
- Marijuana or marijuana products
- Alcoholic beverages, and
- Any single item whose price is more than \$2,500

<https://www.mass.gov/info-details/sales-tax-holiday-frequently-asked-questions>

Maryland - August 11 – 17, 2024

Qualifying apparel and footwear \$100 or less per item will be exempt from the state sales tax. The first \$40 of a backpack or book bag purchase is also exempt. Other than backpacks, accessory items are not included.

https://marylandtaxes.gov/divisions/comp/Shop_Maryland_Tax-free_Week/Tax-Free-Week-Faqs.pdf

Mississippi Second Amendment – August 30 – September 1, 2024

Sales tax is not due during the holiday on the sale of firearms, ammunition and certain hunting supplies, which are the following items when used for hunting: archery equipment, firearm and archery cases, firearm and archery accessories, hearing protection, holsters, belts and slings. The sale of general hunting supplies is not exempt. Hunting supplies does not include animals used for hunting.

https://www.dor.ms.gov/sites/default/files/Business/2024%20Second%20Amendment%20Sales%20Tax%20Holiday_0.pdf

Missouri - August 2 – 4, 2024

Certain back-to-school purchases will be exempt from state and local sales taxes, including:

- Clothing with a taxable value of \$100 or less
- School supplies not to exceed \$50 per purchase
- Computer software with a taxable value of \$350 or less
- Personal computers and computer peripheral devices not to exceed \$1,500
- Graphing calculators not to exceed \$150

<https://dor.mo.gov/taxation/business/tax-types/sales-use/holidays/back-to-school/>

New Mexico Back to School - August 2 – 4, 2024

Gross receipts tax will not apply to:

- Clothing and footwear priced at less than \$100
- Desktop, laptop, tablets or notebook computers sold for no more than \$1,000
- Monitors, speakers and other related computer hardware sold for no more than \$500
- School supplies for use in standard, general-education classrooms under \$30
- Bookbags, backpacks, maps and globes under \$100

- Handheld calculators under \$200

<https://www.tax.newmexico.gov/news-alerts/tax-holiday/>

Ohio – July 30 – August 8, 2024

The sales tax holiday will include all tangible personal property that is \$500 or less except watercraft or outboard motor required to be titled pursuant to Chapter 1548. of the Revised Code, a motor vehicle, an alcoholic beverage, tobacco, a vapor product, or an item that contains marijuana.

There is no limit on the amount of the total purchase.

The qualification is determined item by item - if an item sells for more than \$500, tax is due on the entire selling price.

<https://tax.ohio.gov/help-center/faqs/sales-and-use-tax-sales-tax-holiday/sales%20and-use-tax-sales-tax-holiday?>

Oklahoma - August 2 – 4, 2024

Clothing and footwear selling for less than \$100 will be exempt from state and local sales taxes.

<https://oklahoma.gov/content/dam/ok/en/tax/documents/resources/publications/infographics/SalesTaxHoliday.pdf>

South Carolina - August 2 – 4, 2024

State and local sales and use taxes will not be imposed on:

- Clothing, footwear, and clothing accessories (e.g., hats, neckties and scarves, and pocketbooks)
- School supplies (e.g., pens, pencils, paper, binders, notebooks, books, book bags, lunchboxes, and calculators)
- Computers, computer software, printers, and printer supplies
- Bed and bath supplies such as bath mats, shower curtains, towels and washcloths, bed spreads, blankets and throws, mattress pads and toppers, crib and bed linens, and pillows and pillow cases.

The sales tax holiday, however, does not apply to sales of jewelry, cosmetics, eyewear, wallets, watches, furniture, rental of clothing or footwear, items for use in business, or items placed on layaway or similar deferred payment and delivery plans.

<https://dor.sc.gov/taxfreeweekend>

Texas - August 9 – 11, 2024

The law exempts most clothing, footwear, school supplies and backpacks priced under \$100 from sales and use taxes.

<https://comptroller.texas.gov/taxes/publications/98-490/>

Virginia - August 2 – 4, 2024

During the sales tax holiday, you can buy qualifying school supplies, clothing, footwear, hurricane and emergency preparedness items, and Energy Star™ and WaterSense™ products without paying sales tax.

- School Supplies, Clothing, and Footwear:
 - Qualified school supplies - \$20 or less per item
 - Qualified clothing and footwear - \$100 or less per item
- Hurricane and Emergency Preparedness Items:
 - Portable generators - \$1,000 or less per item
 - Gas-powered chainsaws - \$350 or less per item

- Chainsaw accessories - \$60 or less per item
- Other specified hurricane preparedness items - \$60 or less per item
- Energy Star and WaterSense Items:
 - Qualifying Energy Star™ or WaterSense™ products purchased for noncommercial home or personal use - \$2,500 or less per item

<https://www.tax.virginia.gov/virginia-sales-tax-holiday>

West Virginia – August 2 - 5, 2024

The following items are exempt from state and local sales and use tax:

- Certain clothing with a purchase price of \$125 or less
- Certain laptop and tablet computers with a purchase price of \$500 or less
- Certain school instruction material with a purchase price of \$20 or less
- Certain school supplies with a purchase price of \$50 or less
- Certain sports equipment with a purchase price of \$150 or less

Items purchased for use in a trade or business are not exempt under the sales tax holiday.

<https://tax.wv.gov/Business/Pages/SalesTaxHoliday.aspx>

Notification of Mid-Month Effective Date – Oklahoma Food

Oklahoma Food Exempt from State Tax Effective August 29.

Effective August 29, 2024, eligible food and food ingredients will be exempt from Oklahoma state sales tax. Local taxes will continue to apply, and alcoholic beverages, dietary supplements and prepared food are not eligible for the state exemption.

<https://oklahoma.gov/tax/businesses/state-sales-tax-on-food-and-food-ingredients.html>

Updates and Changes

Group 0159 Frozen Desserts Items Modified

We have revised the descriptions and related taxability for containers of ice cream. Many states look at the number of suggested servings in a container to determine whether utensils are deemed provided by a restaurant seller. The FDA increased the amount of ice cream that is considered a serving so pints no longer contain 4 servings.

ITEM	FORMER DESCRIPTION	NEW DESCRIPTION
007	PREPACKAGED HALF PINT TO LESS THAN 1 PINT	PREPACKAGED LESS THAN 1 PINT
008	PREPACKAGED PINT TO LESS THAN 1 QUART	PREPACKAGED 1 PINT
009	PREPACKAGED QUART OR LARGER	PREPACKAGED MORE THAN 1 PINT

All other changes relate to rate and taxability updates.

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