

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 July 2024 interim 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](#).

Interim Release

Vermont Software as a Service (SaaS) is Taxable, Effective July 1, 2024.

The VT legislature overrode the governor's veto and has imposed sales tax on all prewritten software, regardless of the method it is delivered or accessed. This interim release includes this change.

Utah Situs for Intrastate Sales

This interim release updates UT situs based on 2023 legislation, and applies sales tax at the order-placement geocode, rather than ship-from, for intrastate sales in Utah.

July Sales Tax Holidays

Alabama Back to School - July 19 – 21, 2024

Certain clothing, computers and school supplies will be exempt from state sales or use tax, although local tax may apply.

Eligible items

- Clothing (not accessories or protective or recreational equipment) with a sales price of \$100 or less per item
- Computers, computer software and school computer supplies with a sales price of \$750 or less
- School supplies, school art supplies and school instructional materials (noncommercial purchases) with a sales price of \$50 or less, including reference maps and globes and textbooks with sales price of more than \$30 and less than \$50
- Books (noncommercial purchases) with a sales price of \$30 or less per book.

<https://www.revenue.alabama.gov/sales-use/sales-tax-holidays/>

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

Florida Freedom Month Admissions and Outdoor Activities – July 1 – 31, 2024

During this sales tax holiday period, admissions to music events, sporting events, cultural events, specified performances, movies, museums, state parks, and fitness facilities are exempt from sales tax. Also exempt from sales tax during this holiday period are electric scooters, eligible boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies and residential pool supplies. The sales tax holiday does not apply to rentals of eligible items or sales within a theme park, entertainment complex, public lodging establishment or airport.

Eligible items

- Admissions to the following events or performances scheduled to be held between July 1, 2024, and December 31, 2024: live music events; live sporting events; movies to be shown in a movie theater; ballets; plays; musical theatre performances; fairs; festivals; cultural events; private and membership clubs providing physical fitness facilities
- Admissions purchased for any of the following: museums, including annual passes; state parks, including annual passes; season tickets for ballets, plays, music events, and musical theatre performances
- Boating and water activity supplies:
 - Sales price of \$25 or less: goggles; snorkels; swimming masks
 - Sales price of \$35 or less: inflatable chairs; pool floats; pool toys; recreational pool tubes
 - Sales price of \$50 or less: safety flares
 - Sales price of \$75 or less: coolers; life jackets; oars; paddles
 - Sales price of \$150 or less: inflatable recreational water tubes and floats capable of being towed; kneeboards; wakeboards; water skis
 - Sales price of \$300 or less: paddleboards; surfboards
 - Sales price of \$500 or less: canoes; kayaks
- Camping supplies:
 - Sales price of \$30 or less: camping lanterns; flashlights
 - Sales price of \$50 or less: camping stoves; collapsible camping chairs; portable hammocks; sleeping bags
 - Sales price of \$200 or less: tents
- Fishing supplies:
 - Sales price of \$5 or less if sold individually or \$10 or less if multiple items are sold together: bait; fishing tackle
 - Sales price of \$30 or less: tackle bags; tackle boxes
 - Sales price of \$75 or less if sold individually or \$150 or less if sold as a set: reels; rods

Note: excludes supplies used for commercial fishing purposes
- Residential pool supplies
 - Sales price of \$100 or less: covers; filters; lights; nets; individual residential pool or spa replacement parts
 - Sales price of \$150 or less: residential pool and spa chemicals when purchased by an individual

- Electric scooters
 - Sales price of \$500 or less: Vehicles with two or fewer wheels, with or without a seat or saddle for the rider, which are equipped to be propelled by an electric motor and which weigh less than 75 pounds, are less than 2 feet wide, and are designed for a maximum speed of less than 35 miles per hour
- General outdoor supplies:
 - Sales price of \$15 or less: insect repellent; sunscreen; sunblock
 - Sales price of \$30 or less: water bottles
 - Sales price of \$50 or less: bicycle helmets (bicycle helmets marketed for use by youth are always exempt from sales tax); hydration packs
 - Sales price of \$100 or less: sunglasses (prescription sunglasses are always exempt from sales tax)
 - Sales price of \$200 or less: binoculars
 - Sales price of \$250 or less: outdoor gas or charcoal grills
 - Sales price of \$500 or less: bicycles

https://floridarevenue.com/taxes/tips/Documents/TIP_24A01-05.pdf

Mississippi Back to School – July 12 0 14, 2024

Clothing, footwear and school supplies with a sales price of less than \$100 per item are exempt from sales tax during this period. Accessories such as jewelry, handbags, luggage, umbrellas, wallets, watches, briefcases and similar items do not qualify for the sales tax holiday. Note that backpacks and book bags are eligible school supplies.

<https://www.dor.ms.gov/sites/default/files/Business/2024%20Sales%20Tax%20Holiday.pdf>

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?>

Puerto Rico Back to School – July 19 & 20, 2024

School uniforms and specified school supplies will be exempt.

<https://hacienda.pr.gov/publicaciones/carta-circular-de-rentas-internas-num-24-12-cc-ri-24-12>

Tennessee Back to School – July 26 - 28, 2024

Tax-free items include:

- Clothing with a price of \$100 or less
- School and art supplies with a price of \$100 or less
- Computers for personal use with a price of \$1,500 or less.

<https://www.tn.gov/revenue/taxes/sales-and-use-tax/sales-tax-holiday/sth-traditional.html>

Updates and Changes

Colorado Incontinence and Feminine Hygiene Exemptions

Eagle County and Avon will be exempting incontinence and feminine hygiene products.

Minnesota Retail Delivery Fee – July 2024

Minnesota will be imposing a 50-cent fee on most deliveries containing at least \$100 of taxable items or clothing, except that certain baby items, drugs, food and medical devices are not counted toward the threshold. More information can be found at <https://www.revenue.state.mn.us/retail-delivery-fee>

All other changes relate to rate and taxability updates.

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