

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 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](#).

Interim Release

This release corrects minor errors and adds late rate changes in Alabama and Louisiana.

June Sales Tax Holiday

Florida Disaster Preparedness – June 1 – June 14, 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

Updates and Changes

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.

Florida Real Property Rental Rate Reduced

Effective June 1, 2024, the Florida commercial rental rate is reduced from 4.5% to 2%.

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>

New York Cannabis

New York is imposing new wholesale taxes on recreational and medical marijuana effective June 1, 2024.

South Carolina Feminine Hygiene Exemption

Effective May 13, 2024, feminine hygiene products are exempt.

Storage Group Expansion – Property Leasing

Group 0430, storage, is being expanded to include residential rentals.

0430	STORAGE AND PROPERTY LEASING
001	SELF-STORAGE WAREHOUSE SPACE
002	VEHICLE STORAGE
003	WAREHOUSE SERVICE
004	COMMERCIAL REAL PROPERTY LEASE
005	RESIDENTIAL REAL PROPERTY LEASE - 30 DAYS TO <6 MONTHS
006	RESIDENTIAL REAL PROPERTY LEASE >6 MONTHS

Expirations/Revisions

Cancelled and Uncancelled Postage, Group 0200

We have reviewed this group and are making the following changes, effective with the June 2024 release:

Item	Current name	Effective June 2024
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002	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES	POSTAGE SOLD INCONJUNCTION WITH TAXABLE DIRECT MAIL
003	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES	POSTAGE SOLD IN CONJUNCTION WITH NONTAXABLE DIRECT MAIL
004	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES	EXPIRED
005	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES	EXPIRED

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
US1209939081	FL	PALM BEACH	LAKE WORTH BEACH	
US1312963560	GA	GORDON	RANGER	
US1325574572	GA	SPALDING	SUNNY SIDE	
US1714975419	IL	PIKE	TIME	
US17167A0001	IL	SANGAMON	SPRINGFIELD	SOUTH CENTRAL BUS DIST
US1817531396	IN	WASHINGTON	HARDINSBURG	
US21073A0006	KY	FRANKLIN	UNINCORPORATED COUNTY AREA	FRANKFORT IND SD
US2501724925	MA	MIDDLESEX	FRAMINGHAM	
US2502308085	MA	PLYMOUTH	BRIDGEWATER	

US2301918580	ME	PENOBSCOT	PLANTATION OF DREW	
US2302913610	ME	WASHINGTON	PLANTATION OF CODYVILLE	
US27053A0001	MN	HENNEPIN	MINNEAPOLIS	MINNEAPOLIS DOWNTOWN
US27053A0028	MN	HENNEPIN	MINNETONKA BEACH	METRO AREA FOR HOUSING / METRO AREA TRANS
US29019A0026	MO	BOONE	UNINCORPORATED COUNTY AREA	BOONE CO FAIRGROUNDS RGNL REC DIST
US29035A0004	MO	CARTER	ELLSINORE	ELLSINORE HERREN AVENUE CID
US29101A0002	MO	JOHNSON	WARRENSBURG	HAWTHORNE TRANS DEV DIST
US29145A0003	MO	NEWTON	NEOSHO	BIG SPRING PLAZA CID / NEOSHO TRANS DEV DIST
US29145A0002	MO	NEWTON	NEOSHO	NEOSHO TRANS DEV DIST
US29145A0004	MO	NEWTON	UNINCORPORATED COUNTY AREA	NEOSHO TRANS DEV DIST
US29183A0001	MO	SAINT CHARLES	DARDENNE PRAIRIE	BRYAN ROAD CID
US29189A0111	MO	SAINT LOUIS	FERGUSON	PERSHALL ROAD TRANS DEV DIST
US29189A0168	MO	SAINT LOUIS	MARYLAND HEIGHTS	WESTPORT PLAZA 1 CID / WESTPORT PLAZA TRANS DEV DIST
US29510A0001	MO	SAINT LOUIS CITY	SAINT LOUIS	LOUGHBOROUGH COMMONS CID
US3003510375	MT	GLACIER	BROWNING	
US3707523990	NC	GRAHAM	FONTANA DAM	
US3807114140	ND	RAMSEY	CHURCHS FERRY	
US3114740325	NE	RICHARDSON	PRESTON	
US31153A0001	NE	SARPY	GRETNA	NEBRASKA CROSSING OUTLET MALL PUB IMPRV FEE
US3900168196	OH	ADAMS	ROME (SANDY SPRINGS)	
US39123A0002	OH	OTTAWA	PUT-IN-BAY	PUT-IN-BAY RESORT AREA
US48121A0062	TX	DENTON	CORRAL CITY	CORRAL CITY MUNIC DEV DIST
US48245A0001	TX	JEFFERSON	UNINCORPORATED COUNTY AREA	JEFFERSON CO ASSISTANCE DIST 4
US4829118476	TX	LIBERTY	DAISETTA	
US4840122192	TX	RUSK	EASTON	
US4840161508	TX	RUSK	REKLAW	
US4840171924	TX	RUSK	TATUM	
US4849177056	TX	WILLIAMSON	WEIR	
US48493A0004	TX	WILSON	UNINCORPORATED COUNTY AREA	WILSON CO EMRG SRVC DIST 3
US55133A0033	WI	WAUKESHA	UNINCORPORATED COUNTY AREA	LISBON TOWN (WAUKESHA)
US5405552420	WV	MERCER	MATOAKA	

All other changes relate to rate and taxability updates.

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