

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 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](#).

September Sales Tax Holidays

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 “Tool Time” Skilled Trade Workers – September – 7, 2024

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.

- Sales price of \$25 or less per pair:
 - Work gloves
- Sales price of \$30 or less per item:
 - High-visibility safety vests
- Sales price of \$50 or less per item:
 - Duffle bags
 - Fuel cans
 - Hand tools
 - LED flashlights
 - Protective coveralls
 - Rakes
 - Shovels
 - Tote bags
- Sales price of \$50 or less per pair (or the equivalent if sold in sets of more than one pair):
 - Safety glasses
- Sales price of \$75 or less per item:
 - Toolboxes
 - Hearing protection
- Sales price of \$100 or less per item:
 - Electrical voltage and testing equipment
 - Hard hats and other head protections
 - Shop lights
 - Tool belts
- Sales price of \$125 or less per item:
 - Industry code books
 - Industry textbooks

- Sales price of \$150 or less per item:
 - Drain opening tools
 - Handheld pipe cutters
 - Plumbing inspection equipment
 - Power tool batteries
- Sales price of \$175 or less per pair:
 - Work boots
- Sales price of \$250 or less per item:
 - Ladders
- Sales price of \$300 or less per item:
 - Power tools
 - Toolboxes for vehicles

https://floridarevenue.com/taxes/tips/Documents/TIP_24A01-06.pdf

Louisiana Second Amendment Weekend – September 6 - 8, 2024

The exemption applies statewide to all consumer purchases of firearms, ammunition, and hunting supplies. Firearms eligible for the sales tax exemption include shotguns, rifles, pistols, revolvers or other handguns which may be legally sold or purchased in Louisiana. Ammunition fired from a gun or firearm is eligible for the tax exemption. Hunting supplies which are used and designed for hunting are eligible for the exemption.

<https://revenue.louisiana.gov/LawsPolicies/RIB%2024-014%202024%20nd%20Amendment%20Holiday.approved.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

Reminder - Notification of Mid-Month Effective Date – Oklahoma Food August 29

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

Homer and Kenai Peninsula Borough, AK, Food Taxation Resumes

Food for home consumption is exempt in Homer and Kenai Peninsula Borough for most of the year, and is taxable June 1 – August 31.

Presentation of North Carolina Uniform 2% Food Rate

North Carolina imposes a uniform 2% rate on eligible food. This tax was previously shown as a state rate. To improve reporting accuracy we moved the rate to the county level.

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
US06077A0001	CA	SAN JOAQUIN	UNINCORPORATED COUNTY AREA	MOUNTAIN HOUSE CDP
US17119A0084	IL	MADISON	BETHALTO	BETHALTO ROUTE 111 BUS DIST / METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST
US17119A0085	IL	MADISON	BETHALTO	BETHALTO ROUTE 140 CORRIDOR BUS DIST / METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST
US17119A0086	IL	MADISON	BETHALTO	METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST / PRAIRIE STREET DOWNTOWN BUS DIST
US17119A0070	IL	MADISON	HAMEL	HAMEL BUS DIST / METRO EAST PARK AND REC DIST
US17119A0058	IL	MADISON	VENICE	METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST / VENICE BUS DIST
US20091A0064	KS	JOHNSON	MISSION	MISSION GATEWAY 3 CID
US20103A0002	KS	LEAVENWORTH	LANSING	LANSING TOWN CNTR TRANS DEV DIST

US20155A0003	KS	RENO	HUTCHINSON	HUTCHINSON FAIRFIELD INN CID
US21119A0001	KY	KNOTT	VICCO	KNOTT CO SD
US21193A0001	KY	PERRY	VICCO	PERRY CO SD
US22033A0015	LA	EAST BATON ROUGE	BAKER	EAST BATON ROUGE CO EDU FACILITIES IMPRV DIST / EAST BATON ROUGE CO SEWER AND STREET IMPRV
US22053A0010	LA	JEFFERSON DAVIS	UNINCORPORATED COUNTY AREA	BALANCE OF JEFFERSON DAVIS CO SALES TAX DIST 1 / IOWA-LACASSINE ECON DEV DIST 1 / JEFFERSON DAVIS CO ROAD DIST
US29189A0227	MO	SAINT LOUIS	WOODSON TERRACE	10330 NATURAL BRIDGE ROAD CID
US3800583580	ND	BENSON	WARWICK	
US3806156740	ND	MOUNTRAIL	NEW TOWN	
US3806160940	ND	MOUNTRAIL	PARSHALL	
US48029A0050	TX	BEXAR	SAN ANTONIO	BEXAR CO EMRG SRVC DIST 5 / SAN ANTONIO MTA
US48029A0051	TX	BEXAR	SAN ANTONIO	BEXAR CO EMRG SRVC DIST 6 / SAN ANTONIO MTA
US48401A0007	TX	RUSK	UNINCORPORATED COUNTY AREA	GREGG CO EMRG SRVC DIST 1

All other changes relate to rate and taxability updates.

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