

# 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 December 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](#).

## Updates and Changes

---

### New York Diaper Exemption

Effective December 1, 2022, retail sales of diapers intended for human use are exempt from state and local sales and use taxes. This includes, but is not limited to, disposable, reusable, adult, and children's diapers. Note that adult diapers were already exempt as medical products.

## 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
US20059A0001	KS	FRANKLIN	OTTAWA	OTTAWA SOUTH 59 TRANS DEV DIST
US20173A0008	KS	SEDGWICK	WICHITA	WICHITA K-96 GREENWICH STAR BOND DIST

US20209A0047	KS	WYANDOTTE	KANSAS CITY	KANSAS CITY HOMEFIELD MENARDS STAR BOND
US29015A0009	MO	BENTON	WARSAW	US HIGHWAY 65 AND TRUMAN DAM ACCESS ROAD TRANS DEV DIST / WARSAW LINCOLN AMB DIST
US2903306832	MO	CARROLL	BOGARD	
US2903307426	MO	CARROLL	BOSWORTH	
US2903311566	MO	CARROLL	CARROLLTON	
US2903319378	MO	CARROLL	DE WITT	
US2903329908	MO	CARROLL	HALE	
US2903352760	MO	CARROLL	NORBORNE	
US2903373330	MO	CARROLL	TINA	
US2903300000	MO	CARROLL	UNINCORPORATED COUNTY AREA	
US2908380350	MO	HENRY	WINDSOR	
US29099A0047	MO	JEFFERSON	UNINCORPORATED COUNTY AREA	ANTONIA FIRE PROT DIST / JEFFERSON CO 911 DISPATCH BOARD
US29099A0050	MO	JEFFERSON	UNINCORPORATED COUNTY AREA	JEFFERSON CO 911 DISPATCH BOARD / ROCK COMM FIRE PROT DIST
US2915980350	MO	PETTIS	WINDSOR	
US4812162504	TX	DENTON	ROANOKE	
US4817768300	TX	GONZALES	SMILEY	
US4843962504	TX	TARRANT	ROANOKE	

All other changes relate to rate and taxability updates.

GENERAL LEGAL DISCLAIMER:

CCH Incorporated (“we”, “us”, “CCH” or “our”) is pleased to provide the requested research materials (“materials”) but must make clear that we are providing these materials to assist you in your research and analysis relating to the subject matter thereof. Our providing these materials is conditioned upon the following terms and your reliance upon or use in any respect of the materials or communications confirms your acceptance and agreement to these terms (the “terms”):

THE MATERIALS ARE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND. CCH EXPRESSLY DISCLAIMS ALL WARRANTIES RELATING TO THE MATERIALS, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

CCH IS NOT ENGAGED IN RENDERING LEGAL, ACCOUNTING, TAX OR OTHER PROFESSIONAL SERVICES OR ADVICE. IF LEGAL, ACCOUNTING, TAX OR OTHER EXPERT ASSISTANCE IS REQUIRED, THE SERVICES OF A COMPETENT PROFESSIONAL SHOULD BE OBTAINED.

YOU ASSUME ALL RESPONSIBILITIES AND OBLIGATIONS WITH RESPECT TO ANY DECISIONS OR ADVICE MADE OR GIVEN AS A RESULT OF THE USE OF THE MATERIALS. YOU EXPRESSLY AGREE THAT USE OF THE MATERIAL IS AT YOUR OWN RISK AND THAT THE MATERIALS ARE NOT INTENDED TO REPLACE YOUR PROFESSIONAL SKILL AND JUDGMENT.

NEITHER CCH NOR ANY OF ITS AFFILIATES SHALL HAVE ANY LIABILITY TO YOU OR ANYONE ELSE FOR ANY INACCURACY, ERROR OR OMISSION CONTAINED IN THE MATERIALS OR ARISING FROM YOUR USE IN ANY RESPECT OF THE MATERIALS, REGARDLESS OF THE CAUSE. THE FOREGOING EXCLUSION OF LIABILITY IS INTENDED TO APPLY REGARDLESS OF THE FORM OF CLAIM.

THE MATERIALS RELATE TO PRODUCTS AND/OR SERVICES ACQUIRED BY YOU, PURSUANT TO OTHER AGREEMENTS BETWEEN CCH AND YOU AND SUBJECT TO OUR GENERAL TERMS AND CONDITIONS IN THE FOREGOING AGREEMENTS. THE PROVISION OF THESE RESEARCH

MATERIALS IS NOT INTENDED TO CHANGE OR OTHERWISE AFFECT, AND IN NO WAY CHANGES OR OTHERWISE AFFECTS, THE RIGHTS AND OBLIGATIONS UNDER THOSE AGREEMENTS; YOUR USE OF SUCH PRODUCTS AND/OR SERVICES SHALL CONTINUE TO BE GOVERNED BY THE TERMS OF THOSE AGREEMENTS AND THESE TERMS.

FINALLY, THE MATERIALS BEING PROVIDED ARE CONFIDENTIAL AND ARE BEING PROVIDED TO YOU FOR YOUR PERSONAL AND NON-COMMERCIAL USE. YOU MAY NOT DISTRIBUTE ANY PORTION OF THE MATERIALS OUTSIDE OF YOUR COMPANY WITHOUT OUR PRIOR WRITTEN AUTHORIZATION, NOR RESELL OR USE THE MATERIALS FOR ANY COMMERCIAL USE WHATSOEVER.

© 2022 CCH Incorporated and its affiliates and licensors. All rights reserved.