

# Utilities Sales Tax Rates and Taxability

## Welcome to Utilities Sales Tax Rates and Taxability

This bulletin provides important information about the December 2022 release of Utilities Sales Tax Rates and Taxability. Please review this bulletin carefully. If you have any questions, additional information is available on CCH [Support Online](#).

## Change in Taxability of Utilities in Westchester and Rockland County, NY

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Pursuant to enacted legislation, effective December 1, 2022 through February 28, 2023 the County Sales Tax in Westchester County will be repealed on the sale of residential energy services, including electricity and natural gas. We are therefore removing the rate for Tax Type 02 Tax Cat 71 in Westchester County. We are also removing the rate for the County Sales Tax, Tax Type 02 Tax Cat 71, in Rockland County, effective December 1, 2022.

## Updates and Changes to the Utilities Database

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We are adding taxability of the separately stated charges incurred for the installation, repair, or remodel of solar panels for both commercial and residential customers. This enhancement is being added to Group 5502, Solar Energy.

## Geography

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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	

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