

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 2023 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

Florida Real Property Rental Rate Reduced

Effective December 1, the Florida commercial rental rate is reduced from 5.5% to 4.5%.

New Item – Hand Sanitizer

We have added a new item 011, hand sanitizer, to group 0009, miscellaneous – personal.

Notification of Mid-Month Effective Date

British Columbia, Canada, Bag Fee

The 25-cent bag fee will be effective December 20. Depending on your subscription, you may see a mid-month release for this update.

Upcoming Expirations

The following items will be expired in several months. A more definite date will be announced in advance of the expirations.

Car Seat, 0010/001

The original car seat item, group 0010/item 001, will be expired. Please use the new car seats item 009 in the baby care products group 0117.

Cancelled and Uncancelled Postage, Group 0200

The following items will be expired:

0200	POSTAGE AND HANDLING
002	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES
003	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES
004	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES
005	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES

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
US22057A0028	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 2 - NORTH OF INTRACOASTAL CANAL / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST
US22057A0019	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 2 - NORTH OF INTRACOASTAL CANAL / LAFOURCHE CO SOLID WASTE / SOUTH LAFOURCHE LEVEE DIST
US22057A0029	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 2 - SOUTH OF INTRACOASTAL CANAL / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST
US22057A0017	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 2 - SOUTH OF INTRACOASTAL CANAL / LAFOURCHE CO SOLID WASTE / SOUTH LAFOURCHE LEVEE DIST
US22057A0026	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 3 / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST
US22057A0016	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 3 / LAFOURCHE CO SOLID WASTE / SOUTH LAFOURCHE LEVEE DIST
US22057A0022	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 5 / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST
US22057A0027	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 6 / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST
US3913181942	OH	PIKE	WAVERLY CITY	

US4803971492	TX	BRAZORIA	SWEENEY	
US4815738848	TX	FORT BEND	KENDLETON	
US48201A0458	TX	HARRIS	UNINCORPORATED COUNTY AREA	WALLER-HARRIS EMRG SRVC DIST 200
US4825766908	TX	KAUFMAN	SEVEN POINTS	
US48257A0009	TX	KAUFMAN	UNINCORPORATED COUNTY AREA	KEMP MUNIC DEV DIST
US48325A0003	TX	MEDINA	UNINCORPORATED COUNTY AREA	NATALIA MUNIC DEV DIST
US48453A0117	TX	TRAVIS	PFLUGERVILLE	AUSTIN MTA / PFLUGERVILLE / TRAVIS CO EMRG SRVC DIST 2-A
US4849172776	TX	WILLIAMSON	THORNDALE	
US4849172824	TX	WILLIAMSON	THRALL	
US51550A0001	VA	CHESAPEAKE CITY	CHESAPEAKE	HAMPTON ROADS REGION SALES TAX DIST
US51620A0001	VA	FRANKLIN CITY	FRANKLIN	HAMPTON ROADS REGION SALES TAX DIST
US51650A0001	VA	HAMPTON CITY	HAMPTON	HAMPTON ROADS REGION SALES TAX DIST
US51650A0002	VA	HAMPTON CITY	HAMPTON	HAMPTON ROADS REGION SALES TAX DIST / PENINSULA TOWN CNTR BUS IMPRV DIST
US51093A0001	VA	ISLE OF WIGHT	SMITHFIELD	HAMPTON ROADS REGION SALES TAX DIST
US51093A0003	VA	ISLE OF WIGHT	UNINCORPORATED COUNTY AREA	HAMPTON ROADS REGION SALES TAX DIST
US51093A0002	VA	ISLE OF WIGHT	WINDSOR	HAMPTON ROADS REGION SALES TAX DIST
US51095A0002	VA	JAMES CITY	UNINCORPORATED COUNTY AREA	HISTORIC TRIANGLE REGION SALES TAX DIST
US51700A0001	VA	NEWPORT NEWS CITY	NEWPORT NEWS	HAMPTON ROADS REGION SALES TAX DIST
US51710A0001	VA	NORFOLK CITY	NORFOLK	HAMPTON ROADS REGION SALES TAX DIST
US51735A0001	VA	POQUOSON CITY	POQUOSON	HAMPTON ROADS REGION SALES TAX DIST
US51740A0001	VA	PORTSMOUTH CITY	PORTSMOUTH	HAMPTON ROADS REGION SALES TAX DIST
US51175A0001	VA	SOUTHAMPTON	BOYKINS	HAMPTON ROADS REGION SALES TAX DIST
US51175A0002	VA	SOUTHAMPTON	BRANCHVILLE	HAMPTON ROADS REGION SALES TAX DIST
US51175A0003	VA	SOUTHAMPTON	CAPRON	HAMPTON ROADS REGION SALES TAX DIST
US51175A0004	VA	SOUTHAMPTON	COURTLAND	HAMPTON ROADS REGION SALES TAX DIST
US51175A0005	VA	SOUTHAMPTON	IVOR	HAMPTON ROADS REGION SALES TAX DIST
US51175A0006	VA	SOUTHAMPTON	NEWSOMS	HAMPTON ROADS REGION SALES TAX DIST
US51175A0007	VA	SOUTHAMPTON	UNINCORPORATED COUNTY AREA	HAMPTON ROADS REGION SALES TAX DIST
US51800A0001	VA	SUFFOLK CITY	SUFFOLK	HAMPTON ROADS REGION SALES TAX DIST
US51810A0001	VA	VIRGINIA BEACH CITY	VIRGINIA BEACH	HAMPTON ROADS REGION SALES TAX DIST
US51830A0002	VA	WILLIAMSBURG CITY	WILLIAMSBURG	HISTORIC TRIANGLE REGION SALES TAX DIST
US51199A0002	VA	YORK	UNINCORPORATED COUNTY AREA	HISTORIC TRIANGLE REGION SALES TAX DIST

All other changes relate to rate and taxability updates.

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