

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 October 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](#).

October Sales Tax Holidays

Virginia – October 20 – 22, 2023

During the sales tax holiday, you can buy qualifying school supplies, clothing, footwear, hurricane and emergency preparedness items, and Energy Star™ and WaterSense™ products without paying sales tax.

- School Supplies, Clothing, and Footwear:
 - Qualified school supplies - \$20 or less per item
 - Qualified clothing and footwear - \$100 or less per item
- Hurricane and Emergency Preparedness Items:
 - Portable generators - \$1,000 or less per item
 - Gas-powered chainsaws - \$350 or less per item
 - Chainsaw accessories - \$60 or less per item
 - Other specified hurricane preparedness items - \$60 or less per item
- Energy Star and WaterSense Items:
 - Qualifying Energy Star™ or WaterSense™ products purchased for noncommercial home or personal use - \$2,500 or less per item

<https://www.tax.virginia.gov/virginia-sales-tax-holiday>

Updates and Changes

Ohio Children's Products

Effective October 1, 2023, children's diapers (cloth and disposable), car seats, strollers, cribs and baby wipes will be exempt.

Upcoming Expiration

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.

All other changes relate to rate and taxability updates.

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