

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 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](#).

September Sales Tax Holidays

Florida Disaster Preparedness – August 26 – September 8, 2023

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 Common Household Consumable Items

- Sales price of \$30 or less: Laundry detergent and supplies (powder, liquid or pod detergents; fabric softeners; dryer sheets; stain removers; bleach); other household supplies (toilet paper; paper towels; paper napkins and tissues; facial tissues; hand soap, bar soap, and body wash; sunscreen and sunblock; dish soap and detergents, including powder, liquid and pod detergents or rinse agents that can be used in dishwashers; cleaning or disinfecting wipes and sprays; hand sanitizer; trash bags)

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_23A01-02.pdf

Florida Freedom Summer Admissions and Outdoor Activities – May 29 – September 4, 2023

During this sales tax holiday period, admissions to music events, sporting events, cultural events, specified performances, movies, museums, state parks, and fitness facilities are exempt from sales tax. Also exempt from sales tax during this holiday period are eligible boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, residential pool supplies, children’s athletic equipment and children’s toys. The sales tax holiday does not apply to rentals of eligible items or sales within a theme park, entertainment complex, public lodging establishment or airport.

Eligible items

- Admissions to the following events or performances scheduled to be held between May 29, 2023 and December 31, 2023: live music events; live sporting events; movies to be shown in a movie theater; ballet; plays; musical theatre performances; fairs; festivals; cultural events; private and membership clubs providing physical fitness facilities
- Admissions purchased for any of the following: museums, including annual passes; state parks, including annual passes; season tickets for ballets, plays, music events, and musical theatre performances
- Boating and water activity supplies:
 - Sales price of \$25 or less: goggles; snorkels; swimming masks
 - Sales price of \$35 or less: inflatable chairs; pool floats; pool toys; recreational pool tubes
 - Sales price of \$50 or less: safety flares
 - Sales price of \$75 or less: coolers; oars; life jackets; paddles
 - Sales price of \$150 or less: inflatable recreational water tubes and floats capable of being towed; kneeboards; wakeboards; water skis
 - Sales price of \$300 or less: paddleboards; surfboards
 - Sales price of \$500 or less: canoes; kayaks
- Camping supplies:
 - Sales price of \$30 or less: camping lanterns; flashlights
 - Sales price of \$50 or less: camping stoves; collapsible camping chairs; portable hammocks; sleeping bags
 - Sales price of \$200 or less: tents
- Fishing supplies:
 - Sales price of \$5 or less if sold individually or \$10 or less if multiple items are sold together: bait; fishing tackle

- Sales price of \$30 or less: tackle bags; tackle boxes
- Sales price of \$75 or less if sold individually or \$150 or less if sold as a set: reels; rods

Note: excludes supplies used for commercial fishing purposes

- General outdoor supplies:
 - Sales price of \$15 or less: insect repellent; sunscreen; sunblock
 - Sales price of \$30 or less: water bottles
 - Sales price of \$50 or less: bicycle helmets (bicycle helmets marketed for use by youth are always exempt from sales tax); hydration packs
 - Sales price of \$100 or less: sunglasses (prescription sunglasses are always exempt from sales tax)
 - Sales price of \$200 or less: binoculars
 - Sales price of \$250 or less: outdoor gas or charcoal grills
 - Sales price of \$500 or less: bicycles
- Residential pool supplies
 - Sales price of \$100 or less: covers; filters; lights; nets; residential pool or spa replacement parts
 - Sales price of \$150 or less: residential pool and spa chemicals when purchased by an individual
- Children’s athletic equipment with a sales price of \$100 or less:
 - Athletic equipment designed or intended by the manufacturer and marketed for use by a child 12 years of age or younger when the child engages in an athletic activity.
- Children’s toys with a sales price of \$75 or less:
 - Consumer products designed or intended by the manufacturer and marketed for use by a child 12 years of age or younger when the child plays.

https://floridarevenue.com/taxes/tips/Documents/TIP_23A01-03.pdf

Florida “Tool Time” Skilled Trade Workers – September 2 – 8, 2023

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

Louisiana Second Amendment Weekend – September 1 – 3, 2023

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%2023-018%202nd%20Amendment%20Holiday.pdf>

New Jersey August 26 - September 4, 2023

The following items are exempt from sales tax when sold to an individual purchaser for non-business use:

- Computers with a sales price of less than \$3,000 per item
- School art supplies
- School computer supplies with a sales price of less than \$1,000 per item
- School instructional materials
- School supplies
- Sport or recreational equipment

<https://www.state.nj.us/treasury/taxation/businesses/salestax/salestaxholiday2022.shtml>

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
US1905319360	IA	DECATUR	DECATUR CITY	
US1914535760	IA	PAGE	HEPBURN	
US1601103970	ID	BINGHAM	ATOMIC CITY	

US1716714845	IL	SANGAMON	CLEAR LAKE	
US1807317722	IN	JASPER	DE MOTTE	
US20057A0008	KS	FORD	DODGE CITY	DODGE CITY SCOOTERS WYATT EARP CID
US22103A0003	LA	SAINT TAMMANY	PEARL RIVER	ROOMS TO GO ECON DEV DIST
US22103A0005	LA	SAINT TAMMANY	UNINCORPORATED COUNTY AREA	ROOMS TO GO ECON DEV DIST
US29183A0080	MO	SAINT CHARLES	SAINT CHARLES	ZUMBEHL ROAD CID
US29183A0008	MO	SAINT CHARLES	SAINT CHARLES	ZUMBEHL ROAD HIGHWAY 94 CID
US3708505040	NC	HARNETT	BENSON	
US3400758920	NJ	CAMDEN	PINE VALLEY	
US35055A0008	NM	TAOS	TAOS	TAOS PUEBLO INDIAN RES
US35055A0012	NM	TAOS	TAOS	TAOS/TAOS PUEBLO 2 INDIAN RES
US32031A0005	NV	WASHOE	RENO	MOGUL CDP
US36087A0017	NY	ROCKLAND	SOUTH NYACK	METRO COMMUTER TRANS DIST
US48029A0043	TX	BEXAR	BULVERDE	BULVERDE / BEXAR CO EMRG SRVC DIST 3
US4803933980	TX	BRAZORIA	HILLCREST	
US48201A0236	TX	HARRIS	UNINCORPORATED COUNTY AREA	HARRIS CO MUNIC UTILITY DIST 412 / HOUSTON MTA
US4825759066	TX	KAUFMAN	POST OAK BEND CITY	
US49045A0007	UT	TOOELE	ERDA	TOOELE CO ERDA AREA / UTAH TRANS AUTH (TOOELE)
US49045A0008	UT	TOOELE	ERDA	TOOELE CO LAKEPOINT AREA / UTAH TRANS AUTH (TOOELE)
US49045A0009	UT	TOOELE	ERDA	TOOELE CO STANSBURY PARK AREA / UTAH TRANS AUTH (TOOELE)
US49045A0001	UT	TOOELE	UNINCORPORATED COUNTY AREA	TOOELE CO ERDA AREA / UTAH TRANS AUTH (TOOELE)
US49045A0002	UT	TOOELE	UNINCORPORATED COUNTY AREA	TOOELE CO LAKEPOINT AREA / UTAH TRANS AUTH (TOOELE)
US51095A0001	VA	JAMES CITY	UNINCORPORATED COUNTY AREA	HAMPTON ROADS REGION SALES TAX DIST
US51830A0001	VA	WILLIAMSBURG CITY	WILLIAMSBURG	HAMPTON ROADS REGION SALES TAX DIST
US51199A0001	VA	YORK	UNINCORPORATED COUNTY AREA	HAMPTON ROADS REGION SALES TAX DIST

Updates and Changes

New Items – Maternity Clothes and Baby Products

We are pleased to announce the addition of the following items this month:

Group	Group Description	Item	Item Description
0003	CLOTHING-GENERAL	018	MATERNITY CLOTHING
0117	BABY CARE PRODUCTS	009	CAR SEATS
0117	BABY CARE PRODUCTS	010	STROLLERS
0117	BABY CARE PRODUCTS	011	CRIBS
0117	BABY CARE PRODUCTS	012	BABY WIPES

The existing car seat item (group 0010/item 001) will be expired.

CBD Products Group Expansion

Item 001, product contains cannabidiol, is being renamed, and a new item is being added:

0012	CBD PRODUCTS
001	TOPICAL PRODUCT CONTAINS CANNABIDIOL
002	EDIBLE PRODUCT CONTAINS CANNABIDIOL

Alabama Food Tax Reduction

The Alabama state rate on food, as defined by the federal Supplemental Nutrition Assistance Program, will be reduced from the general rate of 4% to 3%, effective September 1. Local sales tax rates on food will be the general rate that was in effect on June 15, 2023.

Alaska Seasonal Food Exemption Begins

Kenai Peninsula Borough and the city of Homer exempt non-prepared foods most of the year, only taxing them during the summer.

Taxability is turned back off for seasonally-exempt items.

Texas Family Care Items Exempt

Effective September 1, Texas will exempt adult and children's diapers, baby wipes, feminine hygiene products, maternity clothes and baby bottles.

All other changes relate to rate and taxability updates.

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