

# ONESOURCE Indirect Tax

## US Content April Update

Issue Date: 2 April 2026

Update No: 3

## ABOUT THIS UPDATE

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The April Content Update #3 for ONESOURCE Indirect Tax Determination contains updates to US Content. Details related to these updates are included in the April Content Update #3 Change Report. This Change Report contains all changes to Standard Content included in the 2026.04.3.G.2 and 2026.04.3.USC.G.2 files. Versions 5.8.0.0 and above are supported by this update.

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# CONTENT UPDATES

## Product Taxability Updates

Please see the ONESOURCE Indirect Tax Product Taxability Matrix for product taxability changes included in the April Content Update #3. This document is available online at the ONESOURCE Customer Center. Please note that any Oil and Gas commodities, available only in the Cloud environment, are denoted by an asterisk in column J. Similarly, any Telco commodities, available only in the Telco and Cloud environments, are denoted by an asterisk in column K.

## Virginia

In the April Content Update #1, released to customers on 25 March 25 2026, a change incorrectly applied the VA - SHENANDOAH, CITY MEALS SALES TAX authority to transactions within Shenandoah County, Virginia. The authority mapping has been corrected and now properly applies only to the city of Shenandoah, Virginia. We apologize for any inconvenience this issue may have caused. The April Content Update #3 has immediately resolved this issue and restored the prior behavior.

## New Products

Effective 01 April 2026, the product Online Self-Paced Learning (Commodity Code 55111517) has been added to standard content.

This new content is a result of the ongoing effort to provide our customers with the most accurate and comprehensive content. Please refer to the latest ONESOURCE Indirect Tax Product Taxability Matrix for what is currently supported.

## Minnesota

In the October 2024 Content Update #1, a rule for the MN - STATE RETAIL DELIVERY FEE authority was introduced with the Invoice Level Charge option enabled. However, further engine enhancements are required for this feature, so the rule for this authority has been reverted to its prior configuration, with the Invoice Level Charge option disabled. Once the necessary engine enhancements are implemented, the rule will be updated accordingly.

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Content Updates are necessary to keep your Determination up-to-date with the latest tax rules and rates, and to ensure correct tax calculations. For complete information about downloading and installing updates, refer to the Online Help for ONESOURCE Indirect Tax Determination.

For more assistance, use our online resources or contact Customer Support by opening a support request through the ONESOURCE Customer Center, or call us at 1-800-327-8829 Option 3,9,3.

## Motor Fuel Tax Deferrals

In the March and April Updates, existing rules are being updated to add new Rule Output Deferral Payment Terms, effective 01 May 2026. The addition of a Rule Output does not alter the rule selection process. Conditions that are present on Rule Output determine if the Rule Output is included in the XML output. The following is an example of what a deferral payment term looks like within a tax block in the XML output:

```
<AUTHORITY_ATTRIBUTE>
<NAME>Deferral Payment Term</NAME>
<VALUE>Next Month - 19th</VALUE>
<TYPE>OUTPUT</TYPE>
</AUTHORITY_ATTRIBUTE>
```

## SALES TAX HOLIDAYS

The states of Missouri and Texas have sales tax holidays in April.

### Missouri

From 19 April 2026 through 25 April 2026, the state of Missouri is having a "Show Me Green" sales tax holiday. The sales tax holiday applies to both business and non-business purchases of qualified Energy Star appliances.

EXEMPTION AMOUNT	GENERAL CATEGORY
First \$1,500.00 per item	Qualified Energy Star appliances

**Note:** The tax code **HOLIDAY** must be included in the XML input to trigger the functionality in Missouri.

## Texas

From 25 April 2026 through 27 April 2026, the state of Texas is having an "Emergency Preparation Supplies" sales tax holiday.

EXEMPTION AMOUNT	GENERAL CATEGORY
\$74.99 or less per item	Severe weather preparedness supplies
\$299.99 or less per item	Rescue ladders and hurricane shutters
\$2,999.99 or less per item	Portable generators

**Note:** The tax code of **HOLIDAY** must be included in the XML input to trigger the functionality in Texas.

**Texas Remote Sellers:** In order for qualified Remote Sellers to utilize the options for the Emergency Preparation Sales Tax Holiday, qualifying items must pass the tax code of **HOLIDAY** and non-qualifying items must pass the tax code of **OUTOFSTATEOPTION**. If a single invoice has both qualifying and non-qualifying items, the related tax codes must be passed at the line-item level. Alternatively, the tax code **HOLIDAY** may be passed at the invoice level and the tax code **OUTOFSTATEOPTION** on a line-item level only for non-qualifying items.

## GLOBAL PRODUCT GROUP

As part of our ongoing development of the Global Product Group (GPG), our GPG products will be supported with Product Category Attributes (PCA). PCAs allow clients to use an alternative commodity code reference to activate global content. GPG products may be referred to by clients either by a mapped Product Code (configured as a Standard Mapping), through a direct reference to that GPG product's commodity code, or by using the PCA commodity code. At this time, PCAs are being added only for GPG products that are directly related to an existing US Commodity Code. These PCAs will be displayed on GPG products as UNSPSC attributes.

Future releases will continue to expand our global offering by adding additional content. Please watch for release notes throughout 2026 and beyond.

In addition, our GPG products will also be supported with Product Category Attributes (PCA). PCAs allow clients to use an alternative commodity code reference to activate global content. GPG products may be referred to by clients either by a mapped Product Code (configured as a Standard Mapping), through a direct reference to that GPG product's commodity code, or by using the PCA commodity code. At this time, PCAs are being added only for GPG products that are directly related to an existing US Commodity Code. These PCAs will be displayed on GPG products as UNSPSC attributes.

Future releases will continue to expand our global offering by adding additional content. Please watch for release notes throughout 2026 and beyond.

## Canada

In the Global April Content Update #2, we implemented Global rules for Store Coupons and Discounts and Manufacturer's Coupons to align tax determination with Canadian federal and provincial requirements. Under this approach, manufacturer-funded rebates do not reduce the taxable base, while retailer-funded discounts reduce the taxable amount.

As GPG continues to evolve, this content is still being developed and will be expanded in upcoming releases, including additional coverage for beverages, food and supplements, medical supplies, oils, and hazardous products.

## Mexico

In the Global April Content Update #2, we implemented Global rules for Store Coupons and Discounts and Manufacturer's Coupons to align the tax determination logic to comply with

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Mexican IVA requirements. Under this approach, both manufacturer-funded coupons and retailer-provided discounts reduce the taxable base when applied at the point of sale and reported in the CFDI. IVA is calculated on the final consideration paid by the consumer.

As GPG continues to evolve, this content is still being developed and will be expanded in upcoming releases, including additional coverage for beverages, food and supplements, medical supplies, oils, and hazardous products.

## **United States**

In the Global April Content Update #2, additional United States taxability rules were introduced in the area of Food and Beverages. As GPG continues to evolve, more content is in development and will be included in upcoming releases.

# **NOTIFICATIONS**

## **Enhancements to Standard Exempt Reasons**

There are ongoing enhancements to Standard content to update the Standard Exempt Reason on existing exempt taxability rules. These changes should have no impact on tax calculations but will facilitate better harmonization between the ONESOURCE Indirect Tax Determination and ONESOURCE Sales & Use Tax Compliance products. Additional updates will be made throughout 2026 to standardize all existing exempt taxability rules with the applicable Standard Exempt Reason.

## Policy Update

To increase our transparency to customers regarding tax content released with short notice or at unplanned times, process improvements are being made. The following are the upcoming changes:

### Scenario 1: Legislation published with a retroactive date

TAX RATES/ FEES	TAXABILITY RULES
<p>Historical tax rate/fee covering the period from the legislation effective date to last day of the month prior to the release of the subsequent content update (ex: XXCU/XXSU/XXST)</p> <p>Standard tax rate/fee is supported effective first of the month of the subsequent content update</p>	<p>To use the historical tax rate/fee, custom taxability rules will be needed</p> <p>Standard taxability rules will be supported effective first of the month of the subsequent content update</p>

### Scenario 2: Legislation published with a retroactive date (Content update released within 3 days of effective date of law)

TAX RATES/ FEES	TAXABILITY RULES
<p>Standard tax rate/fee is supported effective date of law</p>	<p>Standard taxability rules will be supported effective date of law</p>



**Scenario 3: Legislation published without a retroactive date with near or immediate effect** (Content update released more than 3 days after effective date of law)

TAX RATES/ FEES	TAXABILITY RULES
<p>If the content is unlikely to have a significant impact, the standard tax rate/fee is supported effective date of law</p> <p>If the content is likely to have a significant impact:</p> <p style="padding-left: 40px;">Historical tax rate/fee covering the period from the law effective date to last day of the month prior to the release of the subsequent content update (ex: XXCU/XXSU/XXST)</p> <p style="padding-left: 40px;">Standard tax rate/fee is supported effective the date of the release for the content update</p>	<p>If the content is unlikely to have a significant impact, the standard taxability rules will be supported effective date of law</p> <p>If the content is likely to have a significant impact:</p> <p style="padding-left: 40px;">To use the historical rate/fee, custom taxability rules will be needed Standard taxability rules will be supported effective the date of the release for the content update</p>

Please note, content notices will be sent to all customers for changes of significant impact.

There were no new historical rates (example: XXCU/XXSU/XXST) added as part of the April Content Update #3.

## Content Licensing

If you are a Determination **On Premise** customer, you can disregard the following:

Content has been added to support the Oil and Gas upstream, midstream, and downstream process chains, and the Voice over Internet Protocol (VoIP) industry. This content is only available in the Determination Cloud application. In addition, telecommunications content that has been historically available in Determination On Premise was added to the Determination Cloud application. Please refer to the change report for details on what has been added in this content update. If you wish to utilize any of this additional content for tax determination purposes, you can reach out to your Account Manager to inquire about licensing.

## Supplemental Product Guides

Effective as of the June 2025 Content Update #1, all Product Guides were consolidated. For users who subscribe to the additional Oil and Gas and/or VoIP content, please see the newest ONESOURCE Product Guide for all products and definitions. The guide was converted to MS Excel format and includes columns indicating if the product is only available in the Cloud environment or in both Telco and Cloud environments. This document is available online at the ONESOURCE Customer Center under the article name ONESOURCE Indirect Tax Product Taxability User Guide.

## Oil and Gas

New content has been added to further enhance and better serve our customers in the oil and gas industry. As part of this expansion, several new products and taxabilities are being rolled out to customers in our monthly content updates. The ONESOURCE Indirect Tax Product Taxability Matrix will be populated with the individual product and state jurisdiction taxabilities as they are completed.

## APPLYING THE CONTENT UPDATE

This process is not required for Cloud customers. The update process has two steps:

- Downloading the Update
- Installing the Update

### Downloading the Update

Use the Indirect Tax Customer Center (<https://customercenter.sabrix.com/sabrixcc/>) to download monthly Content Updates:

1. Log on to the ONESOURCE Customer Center using the username and password assigned to you by Customer Support.
2. Select the Platform onto which you will install this tax data. This is the ONESOURCE Indirect Tax Determination version you are running.
3. Select the **Currently Installed Version** of your content Sabrix US Tax Data based on your current version of Determination:
  - Determination versions 5.8.0.0 and later require 2026.04.2.G.2.
4. Click **Download** and save the file (2026.04.3.G.2) to a directory on the system hosting the ONESOURCE Indirect Tax Determination or to a networked folder that can be accessed by that system.

## Installing the Update

To install the Content Update:

1. Log on to Determination.
2. Navigate to **Menu > System > Import/Export**.
3. Click the **Import** tab, and then click **Browse** to locate your file.
4. Select the content file you just downloaded, and then click **Open**.
5. Click **Import** when the pop-up appears, and then click **Next** until the import starts.

You can close the window at any time—even before the import is complete. The results of the import are displayed in the **History** tab. Remember: You must import each Content Update in the correct order (date and version).

### NOTE:

If you are running Determination 5.8.0.x and have the APPLICATION\_EVENT\_HISTORY\_ENABLED instance configuration setting set to 'Y', please refer to [Indirect Tax Help and Support](#) if you encounter import issues.