

ONESOURCE Indirect Tax

US Content November Update

Issue Date: 30 October 2025

Update No: 2

ABOUT THIS UPDATE

The November Content Update #2 for ONESOURCE Indirect Tax Determination contains updates to US Content. Details related to these updates are included in the November Content Update #2 Change Report. This Change Report contains all changes to Standard Content included in the 2025.11.2.G.2 and 2025.11.2.USC.G.2 files. Versions 5.8.0.0 and above are supported by this update.

Important Note Regarding Content Update Versions

In Determination 5.8.0.0, Thomson Reuters added tables and columns to the tax content database in support of Compliance and Allocated Charge functionality. Tax content data created for these features is not available to Determination versions 5.7.0.3 and prior. At the time, Thomson Reuters made the decision to produce two versions of tax content. However, as of June 30, 2023, Thomson Reuters no longer supports **Compatibility Version G** for customers running Determination 5.7.0.3 or prior. Earlier versions of Determination are no longer supported versions of the software. As previously mentioned in the CONTENT VERSION G SUNSET NOTICE section, to continue to receive updated tax content customers must be using **Compatibility Version G.2 tax content**.

For more information on how to access and install the correct content, see **Applying the Content Update** at the end of this letter.

CONTENT UPDATES	2
Product Taxability Updates	2
Wyoming	2
Oklahoma	2
New Products	3
Sales Tax Holidays	3
Minnesota	5
NOTIFICATIONS	5
Enhancements to Standard Exempt Reasons	5
Illinois	6
California	6
Maine	6
Texas	7

POLICY UPDATE	7
Content Licensing	9
Supplemental Product Guides	9
Oil and Gas	9
APPLYING THE CONTENT UPDATE	10
Downloading the Update	10
Installing the Update	11

CONTENT UPDATES

Product Taxability Updates

Please see the ONESOURCE Indirect Tax Product Taxability Matrix for product taxability changes included in the November Content Update #2. 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.

Wyoming

A new electric vehicle fuel tax was added for Wyoming: WY - STATE ELECTRIC FUEL EXCISE TAX, retroactive with a start date of 01 October 2025. On 16 October 2025, the Wyoming Department of Transportation issued a notice that it had begun collecting a \$0.24 per gasoline gallon equivalent fee on all electricity delivered to electric vehicle (EV) owners via public charging stations, effective 01 October 2025. If this tax is required by your business, please turn on the Authority Option for these authorities effective 01 October 2025 to ensure the correct tax results are returned on and after 01 October 2025. This is done by editing the Authority Option, Turn Off Authority, changing the value from YES to NO to enable the authority.

Oklahoma

Effective 01 November 2025, Oklahoma will exempt firearm safety devices from the sales and use tax. The following products are now exempt:

- Firearm Safety Devices (Commodity Code 461018.100)
- Barrel Locks (Commodity Code 461018.110)
- Gun Lock Boxes (Commodity Code 461018.120)
- Gun Safes (Commodity Code 461018.130)
- Trigger Locks (Commodity Code 461018.140)
- Gun Cases (Commodity Code 46101801)

New Products

Effective 01 November 2025, two new products have been added to Cloud content related to:

- Electric Vehicle Charging Reservation Fee (Commodity Code 781118.200)
- Electric Vehicle Charging Idle Time Fee (Commodity Code 781118.300)

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.

Sales Tax Holidays

Alaska and Florida have sales tax holidays in November.

JURISDICTION	EFFECTIVE DATE	EXEMPTION AMOUNT	GENERAL CATEGORY
Sitka Borough and the city of Sitka	11/28/2025 – 11/29/2025	No Limit	Purchases of most tangible personal property, excluding fuel products, alcoholic beverages, and tobacco products

Sitka Borough and the city of Sitka, Alaska

From 28 November 2025 to 29 November 2025, Sitka Borough and the city of Sitka, Alaska, will grant sellers the opportunity to participate in Tax Free Days. Sales of most tangible personal property, that would otherwise be subject to sales tax, will be exempt from tax on the Tax Free Days. The exemption does not apply to the sale of fuel products, alcoholic beverages, tobacco products, or any sale which is part of a continuing obligation of a buyer to pay a seller over time.

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

JURISDICTION	EFFECTIVE DATE	EXEMPTION AMOUNT	GENERAL CATEGORY
Florida	9/08/2025 – 12/31/2025	\$5.00 or less per item	Bait or Fishing Tackle
		\$10.00 or less per item	Bait and Fishing Tackle Together
		\$30.00 or less per item	Camping Lanterns or Flashlights
		\$30.00 or less per item	Tackle Boxes or Bags
		\$50.00 or less per item	Sleeping Bags, Portable Hammocks, Camping Stoves, Collapsible Camping Chairs
		\$75.00 or less per item	Individual Rods and Individual Reels
		\$150.00 or less per item	Reels and Rods Sold as Set
		\$200.00 or less per item	Tents
		Fully Exempt	Eligible Hunting Supplies

© 2025 Thomson Reuters. All rights reserved.

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.

Florida

Florida is having a sales tax holiday from 08 September 2025 through 31 December 2025. The “Hunting, Fishing, and Camping” sales tax holiday applies to qualified purchases of hunting, fishing, and camping supplies for non-business use.

Additionally, the following items are fully exempt as eligible hunting supplies:

- Ammunition as defined in s. 790.001(1), Florida Statutes
- Bows (hand-drawn and hand-released)
- Crossbows which use a non-hand-held locking mechanism to maintain the device in a drawn or ready-to-discharge condition
- Accessories for bows and crossbows:
 - Arrows, bolts, quarrels, quivers, releases, sights or optics, wrist guards
- Firearms including pistols, rifles, and shotguns
- Firearm accessories:
 - Charging handles, cleaning kits, holsters, pistol grips, sights or optics, stocks

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

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.

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 2025 to standardize all existing exempt taxability rules with the applicable Standard Exempt Reason.

Illinois

Effective 01 January 2026, the state of Illinois will eliminate the one percent (1%) sales and use tax on grocery sales. This change in law also authorizes municipalities and counties to impose a local grocery tax rate of exactly one percent (1%) by ordinance. See Public Act 103-0781. For a municipal or county grocery tax to take effect on 01 January 2026, the municipality or county must have filed the ordinance with the Illinois Department of Revenue (IDOR) by 01 October 2025, and the ordinance must be approved by IDOR. “Groceries” authorized to be taxed at the one percent (1%) rate by municipalities and counties beginning 01 January 2026, are identical to the “qualifying food” items currently taxed under the State’s one percent (1%) rate that is eliminated after 31 December 2025. Items such as alcoholic beverages, soft drinks, candy, and food that has been prepared for immediate consumption are not “groceries” and will continue to be taxed at general merchandise rates. ONESOURCE Indirect Tax is aware of this change and will have the updated content reflected in the upcoming January 2026 Content Update #1.

California

Effective 01 January 2026, California will begin charging a Covered Battery-Embedded Waste Recycling Fee on the purchase of new or refurbished covered electronic products that contain batteries not designed to be easily removed. See California Public Resources Code § 42464 for additional information. ONESOURCE Indirect Tax is aware of this new legislation and is preparing the applicable content changes to be included in the upcoming January 2026 Content Update #1.

This content will be reflected in a new CA - STATE (BATTERY-EMBEDDED WASTE) FEES authority. The authority will include catch-all rules that can be triggered by an End Use Qualifier or a Tax Code, giving customers flexibility to apply the fee to any applicable products as needed. In addition, new products will be introduced that are explicitly defined to include an embedded battery and thus ensure proper identification and fee application.

Maine

Effective 01 January 2026, Maine will extend the sales tax to streaming services. ONESOURCE Indirect Tax is aware of this new legislation and is preparing the applicable content changes to be included in the upcoming January 2026 Content Update #1.

Texas

Effective 01 January 2026, Texas authority logic has been updated to ensure accurate calculation and collection of local taxes in locations where multiple Special Purpose Districts (SPDs) and/or Metropolitan Transit Authorities (MTAs) apply. This enhancement aligns with Tex. Admin. Code 3.334(c)(5), which states that "if the sale of a taxable item is consummated at a location within the boundaries of multiple special purpose districts or transit authorities, local sales tax is owed to each of the jurisdictions in effect at that location." This change will be automatically applied and reflected in your tax calculations in the upcoming January 2026 Content Update #1. No action is required from the customer to trigger this enhancement.

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
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)	To use the historical tax rate/fee, custom taxability rules will be needed
Standard tax rate/fee is supported effective first of the month of the subsequent content update	Standard taxability rules will be supported effective first of the month of the subsequent content update

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

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

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 historical rates (example: XXCU/XXSU/XXST) added as part of the November Content Update #2.

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 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 2025.11.1.G.2.
4. Click **Download** and save the file (2025.11.2.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.