

ONESOURCE Indirect Tax

US Content September Update

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Update No: 1

ABOUT THIS UPDATE

The September Content Update #1 for ONESOURCE Indirect Tax Determination contains updates to US Content. Details related to these updates are included in the September Content Update #1 Change Report. This Change Report contains all changes to Standard Content included in the 2025.9.1.G.2 and 2025.9.1.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
West Virginia	2
Minnesota	3
Alabama	3
North Carolina Fee Changes	3
Goods Transaction Type Support for Retail Lubricant Fees	4
New Products	5
Sales Tax Holidays	6

NOTIFICATIONS.....	9
Enhancements to Standard Exempt Reasons	9
Policy Update	9
Content Licensing.....	11
Supplemental Product Guides.....	11
Oil and Gas	11
APPLYING THE CONTENT UPDATE.....	12
Downloading the Update	12
Installing the Update.....	13

CONTENT UPDATES

Product Taxability Updates

Please see the ONESOURCE Indirect Tax Product Taxability Matrix for product taxability changes included in the September Content Update #1. 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.

West Virginia

Effective 01 September 2025, ONESOURCE Indirect Tax Determination has expanded coverage of retail sales of alcohol under the West Virginia Local Wine and Liquor Distribution Tax. The additional 5% state-wide local tax is shipped to customers turned off and must be turned on in the applicable Authority Options to use this content. This is done by editing the Authority Option, Turn Off Authority, changing the value from YES to NO to enable the authority.

This expanded content will apply the additional tax rate to the following products:

- Alcohol cocktails or drink mixes (Commodity Code 50202207)
- Cider or Perry (Commodity Code 50202202)
- Clear strained rice wine (Commodity Code 50202210)
- Fortified wine (Commodity Code 50202204)
- Soju (Commodity Code 50202209)
- Sparkling wine (Commodity Code 50202205)
- Spirits or liquors (Commodity Code 50202206)
- Takju (Commodity Code 50202208)
- Wine (Commodity Code 50202203)
- Wine Coolers (Commodity Code 50202207.100)

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.

Alabama

Effective 01 September 2025, the state of Alabama enacted changes to the taxation of certain baby and menstrual hygiene products. As a result, select products will now be exempt from state sales and use tax. The Alabama Department of Revenue published a [notice](#) that addresses these changes. In response, ONESOURCE Indirect Tax implemented a series of product taxability changes in baby products and menstrual hygiene products to ensure compliance with the new legislation. These updates are included in the September Content Update #1.

North Carolina Fee Changes

In the September Content Update #1, changes were made to existing state fee support in North Carolina. The current White Goods Disposal Tax was enhanced, and this revised content is available in the new NC - STATE (WHITE GOODS) FEES authority. All rates and rules associated with our current support of the White Goods Disposal Tax in the existing NC - STATE FEES authority have been end-dated as of 31 August 2025. Further, in the September Content Update #1, the existing NC - STATE FEES authority name has been updated to NC - STATE (TIRE) FEES to better align with its content moving forward.

Goods Transaction Type Support for Retail Lubricant Fees

Effective 01 September 2025, authority logic for certain lubricant fee authorities which are expected to appear on retail transactions has been updated to enable them to return on Goods transaction types. Additionally, effective 01 September 2025, the Turn Off Authority Option has also been updated to YES. These changes were included in the August Content Update #1. If these fees are required by your business, please turn on the Authority Option for these authorities effective 01 September 2025, to ensure the correct tax results are returned on and after 01 September 2025. This is done by editing the Authority Option, Turn Off Authority, and changing the value from YES to NO to enable the authority. The state oil / lubricant fee authorities which have been impacted are as follows:

- AL - STATE ADDITIONAL LUBRICATING OIL TAX
- AL - STATE LUBRICATING OIL TAX
- CA - STATE MOTOR OIL FEE
- CA - STATE OIL RECYCLING FEE
- MS - STATE LUBRICATING OIL TAX
- NH - STATE OIL DISCHARGE AND POLLUTION CONTROL FEE
- PR - COMMONWEALTH ENVIRONMENTAL PROTECTION DEPOSIT (RETAIL)
- PR - COMMONWEALTH USED OIL DISPOSAL AND ENVIRONMENTAL COLLECTION FEE
- SC - STATE SOLID WASTE EXCISE TAX
- TN - STATE USED OIL COLLECTION FEE
- TX - STATE AUTOMOTIVE OIL SALES FEE
- UT - STATE LUBRICATING OIL RECYCLING FEE

New Products

Effective 01 September 2025, six new products have been added to standard content:

- Hunting and Fishing Licenses (Commodity Code 70.590)
- Duck Stamps (Commodity Code 70.591)
- Large Floor-Model Dehumidifiers (Commodity Code 40101902.100)
- Large Floor-Model Humidifiers (Commodity Code 40101903.100)
- Fireplace Inserts (Commodity Code 401021.100)
- Freestanding Ice Dispensers (Commodity Code 48101709.100)

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

- Prepaid Wireless Data Service (Commodity Code 83.310)
- Prepaid Wireless Data Service w/ Card (Commodity Code 83.140)

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, Florida, and Louisiana have sales tax holidays in September. Alaska also has a sales tax holiday in October.

JURISDICTION	EFFECTIVE DATE	EXEMPTION AMOUNT	GENERAL CATEGORY
Homer, Alaska	9/1/2025 – 5/31/2026	No Limit	Purchases of qualifying non-prepared food
Kenai Peninsula Borough, Alaska	9/1/2025 – 5/31/2026	No Limit	Purchases of qualifying non-prepared food
Wrangell Borough and the city of Wrangell, Alaska	10/04/2025	No Limit	Purchases of all tangible personal property and services, excluding rentals for any period greater than one day

Alaska

Kenai Peninsula Borough, Alaska, will exempt non-prepared food from sales tax from 01 September 2025 through 31 May 2026. Non home-rule cities within the borough must participate in the exemption, but home-rule cities may decide not to participate. The city of Homer is participating, but the cities of Kenai, Seldovia, Seward, and Soldotna are not. The exemption does not apply to sales of prepared foods, nor to food items sold by restaurants and restaurant-type sellers. The city of Homer also exempts non-prepared food items from 01 September 2025 through 31 May 2026, with certain additional items not eligible, including but not limited to, candy, sports drinks, and snack foods.

On 04 October 2025, the city and borough of Wrangell, Alaska, will grant sellers the opportunity to participate in a Tax-Free Day. The sales tax holiday will exempt purchases of all tangible personal property and services. The exemption does not apply to rentals for any period greater than one day.

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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.

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

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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.

JURISDICTION	EFFECTIVE DATE	EXEMPTION AMOUNT	GENERAL CATEGORY
Louisiana	9/5/2025 – 9/7/2025	No Limit	Firearms, Ammunition, and Hunting Supplies

Louisiana

Louisiana is offering a state and local sales and use tax exemption beginning on 05 September 2025 through 07 September 2025. The 2025 Annual Louisiana Second Amendment Weekend Sales Tax Holiday exemptions include any consumer purchase of firearms, ammunition, and hunting supplies occurring on the first consecutive Friday through Sunday of each September. This exemption does not apply to business or commercial purchases.

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

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.

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

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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.

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>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>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>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 8 new historical rates (example: XXCU/XXSU/XXST) added as part of the September Content Update #1:

- AL - BLOUNTSVILLE, CITY SALES/USE TAX
- AL - BLOUNTSVILLE POLICE JURISDICTION, CITY SALES/USE TAX
- AL - MILLBROOK, CITY RENTAL TAX
- AL - MILLBROOK POLICE JURISDICTION, CITY RENTAL TAX
- GU - TERRITORY SALES/USE TAX
- IN - STATE ELECTRONIC CIGARETTE TAX
- KY - DRY RIDGE, CITY REGULATORY LICENSE FEE
- UT - INLAND PORT SALT LAKE CITY, DISTRICT SALES/USE TAX

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 2025.8.1.G.2.
4. Click **Download** and save the file (2025.9.1.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.