

New Tax Code Descriptions for F-72 Classification Manual

Code T09 General Sales and Gross Receipts Taxes

Definition: Taxes applicable with only specified exceptions (e.g., food and prescribed medicines) to sales of all types of goods and services or to all gross receipts, whether at a single rate or at classified rates; and sales use taxes.

Includes: This includes sales or gross receipts taxes on the purchase or lease of motor vehicles, if there is no specific and separate tax law covering this activity.

Excludes: Taxes imposed distinctively on sales of or gross receipts from selected commodities, services, or businesses (report at appropriate *Selective Sales and Gross Receipts Taxes*, codes T10 - T19). If a sales tax on vehicles is authorized by a law distinctly separate from a general sales tax law, use *Other Selective Sales and Gross Receipts*, code T19. Also excludes sales tax from internet-retailers (online) and remote sellers (use *Online Sales and Gross Receipts Tax, Code T06*).

Online Sales and Gross Receipts Tax

Definition: Taxes collected by internet-retailers (online) and remote sellers. Includes all applicable taxes with only specified exceptions (e.g., food and prescribed medicines) to sales of all types of goods and services or to all gross receipts, whether at a single rate or at classified rates; and sales use taxes.

Code T18 Sports Betting Sales Tax

Definition: Taxes on amount of winnings, less any losses, from the gambling activity of predicting sports results and placing a wager on the outcome through a bookmaker/sportsbook.

Includes: The vast majority of bets placed on association football, American football, basketball, baseball, hockey, track cycling, auto racing, mixed martial arts, and boxing at both the amateur and professional levels, etc. Sports betting can also extend to the outcomes of non-athletic events, such as reality show contests, entertainment awards shows, and political elections.

Excludes: Taxes measured by amounts wagered or bet on horseracing, dog racing, jai-lai, etc., including “breakage” collected by the government (use *Pari-mutuels Sales Tax*, code T14). Taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses (use *Amusements Sales Tax*, code T11). Licenses for sports betting (use *Occupation and Business License, NEC*, code T28).

Code T17 Marijuana Sales Tax

Definition: Taxes on marijuana and marijuana products, including both medical and recreational purposes. Medical marijuana is defined as taxes on marijuana and marijuana products sold for use as a medicinal tool as prescribed by a doctor/medical professional. Recreational marijuana is defined as taxes on marijuana and marijuana products sold for use other than medical purposes.

Excludes: Criminal or civil fines for possession of marijuana in excess of allowable amount (use *Fines and Forfeits*, code U30). For states that do not have a specific marijuana and marijuana products tax rate, and charge at the general sales tax rate (use *General Sales and Gross Receipts*, code T09).

Code T26 Marijuana License Tax

Definition: Licenses for growing, importing, wholesaling, manufacturing, retailing, and use of marijuana products.

Excludes: Taxes based on volume or value of transactions (report at *Marijuana Sales Taxes*, code T17) or on assessed value of property (use *Property Taxes*, code T01).