Sales & Use Tab
Click the Sales & Use tab to open the Sales & Use Tax home page. Click Set as My Home Page to have the product open directly to the Sales & Use Tax home page.

Practice Tools

Source Documents
Full text of state tax statutes, regulations, agency documents, and cases.

My Folders
Click to access saved charts, documents, and searches.

Search This Tab
Link to an Advanced Search template, preloaded with all searchable content on the Sales & Use tab.

Expert Analysis
Includes the Streamlined Sales Tax System, Sales & Use Tax Navigator and Sales & Use Tax Portfolios.

News & Commentary
Access articles from the Sales & Use Tax Monitor. Link to BNA Insights for analysis and discussion of current issues and trends. To search, use the Advanced Search template.
The Sales & Use Tax Navigator is organized by state, and provides detailed information about each state's sales and use tax law with real-world trends and analysis. Content includes tax rates, taxable bases, taxation of services, bundled transactions, filing requirements, taxation of leases, and more.

2. The Navigator is organized by state. To browse, select a state and menu-walk through the topics.
3. To search, open the Navigator and select the radio button for This Collection on the banner. Enter search terms in the text box, and click SEARCH.
4. Click the Compare States button to compare a tax section in all 50 states.
CHART BUILDERS

Chart summaries are authored by state tax practitioners and contain links to legislation, regulations, and Bloomberg BNA analysis.

1. Select the **Sales & Use Tax Chart Builder** from the **Practice Tools** frame.
2. Choose a state(s) or territory(ies) in the **Choose Jurisdictions** column.
3. Select **Topic(s)**.
4. Select **Chart Display**.
5. Click **Create Chart**. The chart display includes links to Code and analysis.
6. To save the chart, click **Add to My Folders**.
7. The chart displays with an option to **Export to Excel**.

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**PRACTICE TOOLS**

- Sales & Use Tax Chart Builder
- Portfolio Working Papers
- Sales & Use Tax Rate Finder
- Sales & Use Tax Nexus Tools

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**Sales & Use Tax Chart Builder**

Build a chart covering one or more jurisdictions and one or more topics. Once you select jurisdictions and topics, choose the display order for the information you wish to display.

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**Bloomberg BNA**

**Tax and Accounting Center**

**Sales and Use Tax Chart**

- **Handling Charges**
  - Handling charges are subject to tax. [Cal. Code Regs. Tit. 18, §1628(a).]
  - BNA-SUTN CA 4.3.
- **Tips and Gratuities**
  - An optional payment designated as a tip, gratuity, or service charge is not subject to tax. [Cal. Code Regs. Tit. 16, §1603(g); California Tax Publication 115.]
  - BNA-SUTN FL 4.3.

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**Florida**

Handling charges are treated as transportation charges, which are taxable when included in the sales price of taxable tangible personal property and not separately stated on an invoice or bill of sale. [Fla. Admin. Code Ann. r. 12A-1.045(1).]

BNA-SUTN FL 4.3.

Any charge made to a customer for gratuities, tips, or similar charges is a part of the taxable sales price of the food or drinks except when:
- the charge is separately stated as a gratuity, tip, or other charge on the customer’s receipt or other.
SALES & USE TAX RATE FINDER

Find tax rates for the U.S., selected territories, and Canada on the Search tab. View all tax rates for the U.S. and Puerto Rico published during the previous 30 days on the New Rates tab. Create an automatic or scheduled report of tax rate data using the Rates Exporter tab.

1. **Search** using a zip code, and/or any combination of state, county, city, or street address. Click Search. When searching by zip code, try to use the zip + 4 as there can be different tax rates for the towns within that zip code. For example, see the difference in tax rates for zip code 80110.

2. The tax displays at the top of the entry.

3. To create Favorites, click the Star icon.

4. To view the list of Favorites, click the Favorites tab.

5. Click the Rates Exporter tab to create an immediate automated schedule for tax rate reports.

6. Choose to Schedule Export reports weekly, monthly etc., or to Export Now for an immediate report.

7. The finished reports display under Exports. Click the report link to open it. Email notification is sent for scheduled exports.

8. Select the New Rates tab to view the forthcoming changes for U.S. and Puerto Rico sales & use taxes.

9. To view the latest rates for your favorites only, check the Only Favorites checkbox.

To learn more about Bloomberg BNA Tax & Accounting products, contact your Bloomberg BNA Representative, call 800.372.1033, or visit bna.com