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Federation. Individuals will spend the week rushing out to find that perfect gift for ...

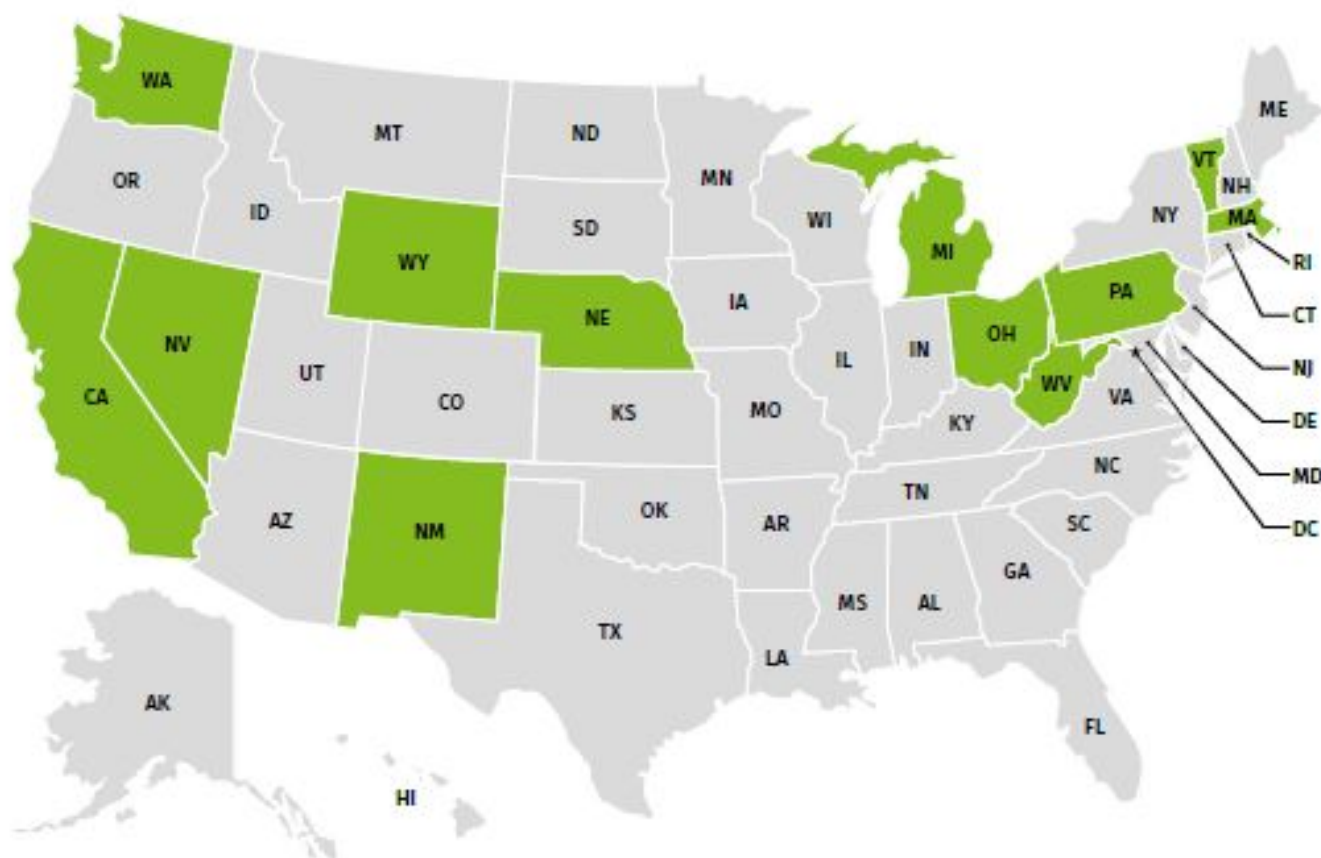
May. 10, 2018

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Happy Mother's Day: Don't Let it be Taxing in 2018

Roses are red. Violets are blue. Learn how state-by-state sales tax on Mother's Day gifts may affect you.



One of the most popular Mother's Day gifts is chocolate. In the following US states, it's generally exempt from sales tax as a grocery item:²

With Mother's Day nearly upon us, consumers will spend an estimated \$23.1 billion

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consumer resides.”

Wolters Kluwer reviewed popular Mother's Day gifts against sales taxes to identify which products will make Mother's Day purchases bitter or sweet for businesses. Below are some key findings with additional insights found in the CCH® Sales Tax Mother's Day [infographic](#).

- Chocolates, one of the most popular Mother's Day gifts, are exempt from sales tax as a grocery item in 12 states
- Consumers plan to spend \$4.4 billion for Mother's Day on special outings such as dinner or brunch, which are subject to local meals taxes in several states
- Flowers which are generally taxable, and continue to be a top Mother's Day gift, are taxable through a variety of ways including sourcing rules specific to florists. In Alabama and Florida, if an in-state florist takes an order and then sends instructions to a second florist outside the state for delivery in that other state, the in-state florist who took the order is liable for the tax. This sourcing rule differs from the general rule that tax is owed based on where property is delivered, rather than where property is ordered. Some states exempt food-producing plants, so a nice tomato plant can be a good Mother's Day gift alternative

Risks can happen anywhere throughout a business processes, from manufacturing and distribution, through order take and fulfillment, to collection and remittance of sales and use taxes. Follow the Wolters Kluwer [Sales Tax blog](#) to hear about the latest sales and use tax news and legislative changes, and how businesses can mitigate those risks.

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