

General Sales and Use Tax Rates and Taxability

Welcome to General Sales and Use Tax Rates and Taxability

This bulletin provides important information about the April 2024 release of General Sales and Use Tax Rates and Taxability. Please review this bulletin carefully. If you have any questions, additional information is available on CCH [Support Online](#).

April Sales Tax Holidays

Missouri Show Me Green – April 19 – 25, 2024

Sales of qualifying Energy Star certified new appliances, up to \$1,500 per appliance, will be exempt from state and local sales and use taxes. If the amount is over \$1,500, the first \$1,500 is exempt from tax and the remaining amount over \$1,500 is taxable at the full rate.

The following are items that would be exempt from tax during the Show Me Green Sales Tax Holiday provided they are ENERGY STAR certified:

- Clothes Washers
- Clothes Dryers
- Water Heaters
- Dishwashers
- Air Conditioners
- Furnaces
- Refrigerators
- Freezers
- Heat Pumps

<https://dor.mo.gov/taxation/business/tax-types/sales-use/holidays/show-me-green/>

Texas Emergency Preparation Supplies – April 27 – 29, 2024

These emergency preparation supplies qualify for tax exemption if purchased for a sales price:

- **Less than \$3000**
 - Portable generators.
- **Less than \$300**
 - Emergency ladders.
 - Hurricane shutters.
- **Less than \$75**
 - Axes.

- Batteries, single or multipack (AAA cell, AA cell, C cell, D cell, 6 volt or 9 volt).
- Can openers - nonelectric.
- Carbon monoxide detectors.
- Coolers and ice chests for food storage – nonelectric.
- Fire extinguishers.
- First aid kits.
- Fuel containers.
- Ground anchor systems and tie-down kits.
- Hatchets.
- Ice products - reusable and artificial.
- Light sources - portable self-powered (including battery operated).
 - Examples of items include: candles, flashlights and lanterns.
- Mobile telephone batteries and mobile telephone chargers.
- Radios - portable self-powered (including battery operated) - includes two-way and weather band radios.
- Smoke detectors.
- Tarps and other plastic sheeting.

<https://comptroller.texas.gov/taxes/publications/98-1017.php>

Updates and Changes

Skagway, AK, Seasonal Sales Tax Holiday Ends

The Skagway sales tax holiday on tangible personal property ends March 31, 2024.

Upcoming Expirations

Car Seat, 0010/001

The original car seat item, group 0010/item 001, will be expired with the May 2024 release. Please use the new car seats item 009 in the baby care products group 0117.

Cancelled and Uncancelled Postage, Group 0200

We are reviewing the validity of this group and may expire or clarify some of the following items. A more definite date will be announced before any changes are made.

0200	POSTAGE AND HANDLING
002	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES
003	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES
004	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES
005	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES

All other changes relate to rate and taxability updates.

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