

# 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 February 2023 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](#).

## February Sales Tax Holidays

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### Alabama Severe Weather Preparedness – February 24 – 26, 2023

The following items are exempt if they cost \$60 or less:

AAA-cell batteries; AA-cell batteries; C-cell batteries; D-cell batteries; 6-volt batteries; 9-volt batteries; cellular phone battery; cellular phone charger; portable self-powered or battery-powered radio, two way radio, weatherband radio or NOAA weather radio; portable self-powered light source, including battery powered flashlights, lanterns, or emergency glow sticks; tarpaulin; plastic sheeting; plastic drop cloths; other flexible, waterproof sheeting; ground anchor system, such as bungee cords or rope, or tie-down kit; duct tape; plywood, window film or other materials specifically designed to protect window coverings; non-electric food storage cooler or water storage container; non-electric can opener; artificial ice; blue ice; ice packs; reusable ice; self-contained first aid kit; fire extinguisher; smoke detector; carbon monoxide detector; gas or diesel fuel tank or container. Coin batteries and automobile and boat batteries remain taxable.

A single purchase with a sales price of \$1,000 or less of any portable generator and power cords used to provide light or communications or preserve food in the event of a power outage is also exempt.

Local taxes may apply during the holiday.

<https://revenue.alabama.gov/sales-use/sales-tax-holidays/>

### Maryland Energy Star – February 18 – 20, 2023

The following qualifying Energy Star products will be exempt: Air conditioners, washers and dryers, furnaces, heat pumps, boilers, solar water heaters (always tax-exempt), standard size refrigerators, dehumidifiers, programmable thermostats and compact fluorescent bulbs. Other types of appliances and equipment do not qualify for exemption even though they may also carry the Energy Star label.

[https://marylandtaxes.gov/divisions/comp/Shop\\_Maryland\\_Energy/Shop\\_Maryland\\_Energy\\_FAQs.pdf](https://marylandtaxes.gov/divisions/comp/Shop_Maryland_Energy/Shop_Maryland_Energy_FAQs.pdf)

## Updates and Changes

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All other changes relate to rate and taxability updates.

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