

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 May 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](#).

Midmonth Release

Michigan Delivery and Installation Exempt

Effective April 26, 2023, separately-stated charges for delivery and installation are exempt.

May Sales Tax Holidays

Puerto Rico Hurricane Preparedness – May 26 – 28, 2023

Exempt products include, among others:

- Containers for fuel and water
- Various construction supplies
- Emergency meal kits
- Parts and supplies for repair and maintenance of generators and emergency solar equipment
- AAA, AA, C, D, 6 volt and 9 volt batteries
- Battery or alternative energy lamps, lanterns, candles and matches
- Emergency solar equipment
- Gas stoves and burners
- Gas in cylinders and tanks
- Emergency or rescue ladders
- Hurricane shutters
- Axes and machetes
- Non-electric can openers
- Coolers to preserve ice and food
- Fire extinguishers

- Battery-operated smoke or carbon monoxide detectors
- First aid kits
- Ground anchor systems and tie-down kits
- Ice packs
- Mobile phone batteries and chargers
- Portable radios, two-way radios, weather band radios
- Battery or alternative energy fans
- Propane
- Tarpaulins

<https://hacienda.pr.gov/publicaciones/determinacion-administrativa-num-22-04-da-22-04>

Texas Energy Star – May 27 – 29, 2023

During Memorial Day weekend, Texas shoppers get a break from state and local sales and use taxes on purchases of certain energy efficient products displaying the ENERGY STAR logo.

Exempt products include:

- Air conditioners priced at \$6,000 or less
- Refrigerators priced at \$2,000 or less
- Ceiling fans
- Incandescent and fluorescent light bulbs
- Clothes washers
- Dishwashers
- Dehumidifiers

Items that do not qualify and are taxable, even if they are ENERGY STAR labeled, include water heaters, clothes dryers, freezers, stoves, attic fans, heat pumps, wine refrigerators, kegerators, and beverage chillers.

<https://comptroller.texas.gov/taxes/publications/96-1331.php>

Texas Water-Efficient Products - May 27 – 29, 2023

Certain water-efficient and water-conserving products are tax free during the holiday. Products with the WaterSense label may be purchased tax free for personal or business purposes. Certain water-conserving products are tax-free only for residential use.

You can buy items tax free during the holiday that are used or planted for conserving or retaining groundwater; recharging water tables; or decreasing ambient air temperature, and so limiting water evaporation.

Examples of items that qualify for the exemption include:

- Soaker or drip-irrigation hose
- Moisture control for a sprinkler or irrigation system
- Mulch

- Rain barrel or an alternative rain and moisture collection system
- Permeable ground cover surface that allows water to reach underground basins, aquifers or water collection points
- Plants, trees and grasses
- Water-saving surfactants
- Soil and compost

<https://comptroller.texas.gov/taxes/publications/98-1018.php>

Updates and Changes

All changes relate to rate and taxability updates.

GENERAL LEGAL DISCLAIMER:

CCH Incorporated (“we”, “us”, “CCH” or “our”) is pleased to provide the requested research materials (“materials”) but must make clear that we are providing these materials to assist you in your research and analysis relating to the subject matter thereof. Our providing these materials is conditioned upon the following terms and your reliance upon or use in any respect of the materials or communications confirms your acceptance and agreement to these terms (the “terms”):

THE MATERIALS ARE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND. CCH EXPRESSLY DISCLAIMS ALL WARRANTIES RELATING TO THE MATERIALS, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

CCH IS NOT ENGAGED IN RENDERING LEGAL, ACCOUNTING, TAX OR OTHER PROFESSIONAL SERVICES OR ADVICE. IF LEGAL, ACCOUNTING, TAX OR OTHER EXPERT ASSISTANCE IS REQUIRED, THE SERVICES OF A COMPETENT PROFESSIONAL SHOULD BE OBTAINED.

YOU ASSUME ALL RESPONSIBILITIES AND OBLIGATIONS WITH RESPECT TO ANY DECISIONS OR ADVICE MADE OR GIVEN AS A RESULT OF THE USE OF THE MATERIALS. YOU EXPRESSLY AGREE THAT USE OF THE MATERIAL IS AT YOUR OWN RISK AND THAT THE MATERIALS ARE NOT INTENDED TO REPLACE YOUR PROFESSIONAL SKILL AND JUDGMENT.

NEITHER CCH NOR ANY OF ITS AFFILIATES SHALL HAVE ANY LIABILITY TO YOU OR ANYONE ELSE FOR ANY INACCURACY, ERROR OR OMISSION CONTAINED IN THE MATERIALS OR ARISING FROM YOUR USE IN ANY RESPECT OF THE MATERIALS, REGARDLESS OF THE CAUSE. THE FOREGOING EXCLUSION OF LIABILITY IS INTENDED TO APPLY REGARDLESS OF THE FORM OF CLAIM.

THE MATERIALS RELATE TO PRODUCTS AND/OR SERVICES ACQUIRED BY YOU, PURSUANT TO OTHER AGREEMENTS BETWEEN CCH AND YOU AND SUBJECT TO OUR GENERAL TERMS AND CONDITIONS IN THE FOREGOING AGREEMENTS. THE PROVISION OF THESE RESEARCH MATERIALS IS NOT INTENDED TO CHANGE OR OTHERWISE AFFECT, AND IN NO WAY CHANGES OR OTHERWISE AFFECTS, THE RIGHTS AND OBLIGATIONS UNDER THOSE AGREEMENTS; YOUR USE OF SUCH PRODUCTS AND/OR SERVICES SHALL CONTINUE TO BE GOVERNED BY THE TERMS OF THOSE AGREEMENTS AND THESE TERMS.

FINALLY, THE MATERIALS BEING PROVIDED ARE CONFIDENTIAL AND ARE BEING PROVIDED TO YOU FOR YOUR PERSONAL AND NON-COMMERCIAL USE. YOU MAY NOT DISTRIBUTE ANY PORTION OF THE MATERIALS OUTSIDE OF YOUR COMPANY WITHOUT OUR PRIOR WRITTEN AUTHORIZATION, NOR RESELL OR USE THE MATERIALS FOR ANY COMMERCIAL USE WHATSOEVER.

© 2023 CCH Incorporated and its affiliates and licensors. All rights reserved.