

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 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](#).

May Sales Tax Holidays

Puerto Rico Hurricane Preparedness – May 31 – June 2, 2024

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

Texas Energy Star – May 25 – 27, 2024

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 25 – 27, 2024

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

Upcoming Expirations/Revisions

Car Seat, 0010/001

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

Cancelled and Uncancelled Postage, Group 0200

We have reviewed this group and are making the following changes effective with the June 2024 release:

Item	Current name	Effective June 2024
002	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES	POSTAGE SOLD INCONJUNCTION WITH TAXABLE DIRECT MAIL
003	UNCANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES	POSTAGE SOLD IN CONJUNCTION WITH NONTAXABLE DIRECT MAIL
004	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF TAXABLE TPP OR SERVICES	EXPIRED
005	CANCELLED POSTAGE SOLD IN CONJUNCTION WITH SALE OF NONTAXABLE TPP OR SERVICES	EXPIRED

All other changes relate to rate and taxability updates.

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