

# 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 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](#).

## April Sales Tax Holidays

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### Missouri Show Me Green – April 19 – 25, 2023

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 22 – 24, 2023

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>

## Group and Item Changes

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### Non-Carbonated Beverages Containing Less Than 10% Juice

We have expanded our data to break out noncarbonated beverages containing less than 10% juice. New and revised items are as follows:

group	item	prior item description	new item description
0102	005	FRUIT JUICE CONTAINS LESS THAN 25% JUICE BY VOLUME	FRUIT JUICE CONTAINS 10% TO LESS THAN 25% JUICE BY VOLUME
0102	028	VEGETABLE JUICE CONTAINS LESS THAN 25% JUICE BY VOLUME	VEGETABLE JUICE CONTAINS 10% TO LESS THAN 25% JUICE BY VOLUME
0102	039		FRUIT JUICE DRINK CONTAINS LESS THAN 10% JUICE BY VOLUME
0102	040		VEGETABLE JUICE DRINK CONTAINS LESS THAN 10% JUICE BY VOLUME
0155	006	FRUIT JUICE UNDER 25% - 8 OZ OR LESS	FRUIT JUICE 10% - 25% - 8 OZ OR LESS
0155	007	FRUIT JUICE UNDER 25% - >8 - 16 OZ	FRUIT JUICE 10% - 25% - >8 - 16 OZ
0155	008	FRUIT JUICE UNDER 25% - >16 - <600 ML	FRUIT JUICE 10% - 25% - >16 - <600 ML
0155	009	FRUIT JUICE UNDER 25% - 26 - <32 OZ	FRUIT JUICE 10% - 25% - 26 - <32 OZ
0155	010	FRUIT JUICE UNDER 25% - 32 OZ OR MORE	FRUIT JUICE 10% - 25% - 32 OZ OR MORE

0155	031	VEGETABLE JUICE UNDER 25% - 8 OZ OR LESS	VEGETABLE JUICE 10% - 25% - 8 OZ OR LESS
0155	032	VEGETABLE JUICE UNDER 25% - >8 - 16 OZ	VEGETABLE JUICE 10% - 25% - >8 - 16 OZ
0155	033	VEGETABLE JUICE UNDER 25% - >16 - <600 ML	VEGETABLE JUICE 10% - 25% - >16 - <600 ML
0155	034	VEGETABLE JUICE UNDER 25% - 26 - <32 OZ	VEGETABLE JUICE 10% - 25% - 26 - <32 OZ
0155	035	VEGETABLE JUICE UNDER 25% - 32 OZ OR MORE	VEGETABLE JUICE 10% - 25% - 32 OZ OR MORE
0155	077	FRUIT JUICE UNDER 25% - 600 ML - <26 OZ	FRUIT JUICE 10% - 25% - 600 ML - <26 OZ
0155	082	VEGETABLE JUICE UNDER 25% - 600 ML - <26 OZ	VEGETABLE JUICE 10% - 25% - 600 ML - <26 OZ
0155	091	MIXED FRUIT/VEG JUICE UNDER 25% - 8 OZ OR LESS	MIXED FRUIT/VEG JUICE 10% - 25% - 8 OZ OR LESS
0155	092	MIXED FRUIT/VEG JUICE UNDER 25% - >8 - 16 OZ	MIXED FRUIT/VEG JUICE 10% - 25% - >8 - 16 OZ
0155	093	MIXED FRUIT/VEG JUICE UNDER 25% - >16 - <600 ML	MIXED FRUIT/VEG JUICE 10% - 25% - >16 - <600 ML
0155	094	MIXED FRUIT/VEG JUICE UNDER 25% - 600 ML - <26 OZ	MIXED FRUIT/VEG JUICE 10% - 25% - 600 ML - <26 OZ
0155	095	MIXED FRUIT/VEG JUICE UNDER 25% - 26 - <32 OZ	MIXED FRUIT/VEG JUICE 10% - 25% - 26 - <32 OZ
0155	096	MIXED FRUIT/VEG JUICE UNDER 25% - 32 OZ OR MORE	MIXED FRUIT/VEG JUICE 10% - 25% - 32 OZ OR MORE
0155	127		FRUIT JUICE UNDER 10% - 8 OZ OR LESS
0155	128		FRUIT JUICE UNDER 10% - >8 - 16 OZ
0155	129		FRUIT JUICE UNDER 10% - >16 - <600 ML
0155	130		FRUIT JUICE UNDER 10% - 26 - <32 OZ
0155	131		FRUIT JUICE UNDER 10% - 32 OZ OR MORE
0155	132		VEGETABLE JUICE UNDER 10% - 8 OZ OR LESS
0155	133		VEGETABLE JUICE UNDER 10% - >8 - 16 OZ
0155	134		VEGETABLE JUICE UNDER 10% - >16 - <600 ML
0155	135		VEGETABLE JUICE UNDER 10% - 26 - <32 OZ

0155	136	VEGETABLE JUICE UNDER 10% - 32 OZ OR MORE
0155	137	FRUIT JUICE UNDER 10% - 600 ML - <26 OZ
0155	138	VEGETABLE JUICE UNDER 10% - 600 ML - <26 OZ
0155	139	MIXED FRUIT/VEG JUICE UNDER 10% - 8 OZ OR LESS
0155	140	MIXED FRUIT/VEG JUICE UNDER 10% - >8 - 16 OZ
0155	141	MIXED FRUIT/VEG JUICE UNDER 10% - >16 - <600 ML
0155	142	MIXED FRUIT/VEG JUICE UNDER 10% - 600 ML - <26 OZ
0155	143	MIXED FRUIT/VEG JUICE UNDER 10% - 26 - <32 OZ
0155	144	MIXED FRUIT/VEG JUICE UNDER 10% - 32 OZ OR MORE

## Updates and Changes

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### Skagway, AK, Seasonal Sales Tax Holiday Ends

The Skagway sales tax holiday on tangible personal property ends March 31, 2023.

All other changes relate to rate and taxability updates.

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