

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 2022 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

Texas Energy Star – May 28 – 30, 2022

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 28 – 30, 2022

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>

New Jersey Recreational Cannabis

Effective April 21, 2022, New Jersey allows the sale of recreational cannabis. All transactions are subject to New Jersey sales tax of 6.625% plus a social equity excise fee of 1/3 of 1%.

All other changes relate to rate and taxability updates.

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