

# 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

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### Michigan Delivery and Installation Exempt

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

## May Sales Tax Holidays

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### 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

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All changes relate to rate and taxability updates.

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