



Emergency Preparation Supplies Sales Tax Holiday

April 23 – 25, 2016

You can purchase certain emergency preparation supplies tax free during the 2016 Emergency Preparation Supplies Sales Tax Holiday. There is no limit on the number of qualifying items you can purchase, and you do not need to issue an exemption certificate to claim the exemption.

This year's holiday begins at 12:01 a.m. on Saturday, April 23, and ends at midnight on Monday, April 25.

These emergency preparation supplies qualify for tax exemption if purchased for a price:

- **Less than \$3000**
 - Portable generators
- **Less than \$300**
 - Hurricane shutters
 - Emergency ladders
- **Less than \$75**
 - Batteries, single or multipack (AAA cell, AA cell, C cell, D cell, 6 volt or 9 volt)
 - First aid kits
 - Fuel containers
 - Ground anchor systems and tie-down kits
 - Hatchets
 - Axes
 - Mobile telephone batteries and mobile telephone chargers
 - Nonelectric coolers and ice chests for food storage
 - Nonelectric can openers
 - Portable self-powered light sources (hand cranked flashlights)
 - Portable self-powered radios, including two-way and weather band radios
 - Reusable and artificial ice products
 - Smoke detectors, fire extinguishers and carbon monoxide detectors
 - Tarps and other plastic sheeting

These supplies do not qualify for tax exemption:

- Batteries for automobiles, boats and other motorized vehicles
- Camping stoves
- Camping supplies
- Chainsaws
- Plywood
- Extension ladders
- Stepladders
- Tents

- Repair or replacement parts for emergency preparation supplies
- Services performed on, or related to, emergency preparation supplies

Additional Charges Affect Purchase Price

Delivery, shipping, handling and transportation charges are part of the sales price. If the emergency preparation supply being purchased is taxable, the delivery charge is also taxable. Consider these charges when determining whether an emergency preparation supply can be purchased tax free during the holiday.

For example, you purchase a rescue ladder for \$299 with a \$10 delivery charge, for a total sales price of \$309. Because the total sales price of the ladder is more than \$300, tax is due on the \$309 sales price.

For more information, contact us at comptroller.texas.gov/taxhelp, or call 1-800-252-5555.

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In 2015, the Texas Legislature passed House Bill 855, which requires state agencies to publish a list of the three most commonly used Web browsers on their websites. The Texas Comptroller's most commonly used Web browsers are Microsoft Internet Explorer, Google Chrome and Apple Safari.

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