# Emergency Preparation Supplies Sales Tax Holiday

## April 24 – 26, 2021

Natural disasters will continue to happen, even during the COVID-19 pandemic. Prepare yourself during the 2021 Emergency Preparation Supplies Sales Tax Holiday for emergencies that can cause physical damage like hurricanes, flash floods and wildfires. You can purchase certain emergency preparation supplies tax free during the sales tax holiday. There is no limit on the number of qualifying items you can purchase, and you do not need to give an exemption certificate to claim the exemption.

This year's holiday begins at 12:01 a.m. on Saturday, April 24, and ends at midnight on Monday, April 26.

## Online Purchases and Telephone Orders

To encourage social distancing, the Texas Comptroller's office wants all taxpayers to know that during the Emergency Preparation Supplies Sales Tax Holiday, the sale of emergency preparation supplies purchased online or by telephone, mail, custom order, or any other means other than in person qualifies for sales tax exemption when either

- the item is both delivered to, and paid for, by the customer during the exemption period; or
- the customer orders and pays for the item and the seller accepts the order during the exemption period for immediate shipment, even if delivery is made after the exemption period.

A seller accepts an order when the seller has acted to fill the order for immediate shipment.

An order is for immediate shipment regardless of whether the shipment is delayed due to a backlog of orders, or because stock is currently unavailable to, or on back order by, the seller.

## In-Store Purchases

The Comptroller strongly encourages all taxpayers buying emergency preparation supplies at their local retailers during the sales tax holiday to practice appropriate social distancing as described in the Center for Disease Control and Prevention guidelines.

## 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

**Note:** Several over-the-counter self-care items, such as antibacterial hand sanitizer, soap, spray and wipes, are always exempt from sales tax if they are labeled with a "Drug Facts" panel in accordance with federal Food and Drug Administration (FDA) regulations.

## These supplies do not qualify for tax exemption:

- Medical masks and face masks
- Cleaning supplies, such as disinfectants and bleach wipes
- Gloves, including leather, fabric, latex and types used in healthcare
- Toilet paper
- 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 the Sales 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.

## Sales Tax Holiday Refund Requests

Purchasers can buy certain emergency preparation supplies tax free during the annual Texas Emergency Supplies Sales Tax Holiday. If you pay sales tax on these items during the sales tax holiday, you can ask the seller for a refund of the tax paid. The seller can either grant the refund or provide their customer with Form 00-985, *Assignment of Right to Refund* [comptroller.texas.gov/forms/00-985.pdf] that allows the purchaser to file the refund claim directly with the Comptroller's office.

Should you have additional questions about refund requests, please contact us at 800-531-5441, ext. 34545, or visit our Sales Tax Refunds [comptroller.texas.gov/taxes/sales/refunds/] web page for further details on filing a refund claim.

For more information, contact us at Tax Help [comptroller.texas.gov/web-forms/tax-help/], or call 1-800-252-5555.

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