

# RYAN GUILLEN

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TEXAS STATE REPRESENTATIVE

## EMERGENCY PREPARATION SUPPLIES SALES TAX HOLIDAY

APRIL 2018

### KEY FACTS

- ◆ **Agency:** Texas Comptroller of Public Accounts
- ◆ **More Info:**  
<https://comptroller.texas.gov/taxes/publications/98-1017.php>
- ◆ **Dates:** April 28 – 30, 2018
- ◆ **Contact Information:**  
  
**Phone:** (800) 252-5555  
**Online Help:**  
<https://comptroller.texas.gov/web-forms/tax-help/>

### SUMMARY

You can purchase certain emergency preparation supplies tax free during the 2018 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.

### DESCRIPTION

Established by the legislature in 2015, the Emergency Preparation Supplies Sales Tax Holiday is an annual event in which the sale of an emergency preparation item is exempted from the taxes imposed if the sale takes place during a period beginning at 12:01 a.m. on the Saturday before the last Monday in April and ending at 12 midnight on the last Monday in April. For more information about this opportunity, please visit: [bit.ly/1pcO66F](http://bit.ly/1pcO66F)

### ELIGIBLE ITEMS

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.

### NON-ELIGIBLE ITEMS

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.

### CUMULATIVE COSTS

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.