

REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

~~Res~~/Ord No.: 4830

Sponsor(s): Scott Burnett

Date: February 29, 2016

<p>SUBJECT</p>	<p>Action Requested <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Ordinance</p> <p>Project/Title: An Ordinance requesting participation by Jackson County in the "Show Me Green Sales Tax Holiday" authorized by Missouri State Statute 144.526.1 to exempt from the county wide sales tax all sales of energy star certified new appliances occurring within the boundaries of Jackson County during the period beginning at midnight April 19, 2016 and ending at midnight on April 25, 2016.</p>										
<p>BUDGET INFORMATION <i>To be completed By Requesting Department and Finance</i></p>	<table border="1" data-bbox="310 646 1321 869"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$0</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$0</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$0</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$0</td> </tr> <tr> <td>Source of funding (name of fund) and account code number; FROM / TO</td> <td></td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION: <input checked="" type="checkbox"/> No budget impact (no fiscal note required) <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract: Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable): Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$0	Amount previously authorized this fiscal year:	\$0	Total amount authorized after this legislative action:	\$0	Amount budgeted for this item * (including transfers):	\$0	Source of funding (name of fund) and account code number; FROM / TO	
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<p>PRIOR LEGISLATION</p>	<p>Prior ordinances and (date): Prior resolutions and (date):</p>										
<p>CONTACT INFORMATION</p>	<p>RLA drafted by (name, title, & phone): Cindy Wallace, Sr. Asst. Auditor – 881-3312</p>										
<p>REQUEST SUMMARY</p>	<p>Section 144.526.1 of the Missouri State Statutes allows political subdivisions to participate in a "Show Me Green Sales Tax Holiday" each year beginning on April 19th and ending on April 25th. The Show Me Green Sales Tax Holiday will allow citizens to purchase qualifying appliances free of sales tax up to \$1,500 per appliance. This ordinance is requesting support for the County's participation in the sales tax free event for 2016.</p>										
<p>CLEARANCE</p>	<p><input type="checkbox"/> Tax Clearance Completed (Purchasing & Department) <input type="checkbox"/> Business License Verified (Purchasing & Department) <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)</p>										
<p>ATTACHMENTS</p>											
<p>REVIEW</p>	<table border="1" data-bbox="305 1698 1523 1906"> <tr> <td>Department Director: <i>Clissy Wooderson</i></td> <td>Date: <i>2.24.2016</i></td> </tr> <tr> <td>Finance (Budget Approval): <i>If applicable</i></td> <td>Date:</td> </tr> <tr> <td>Division Manager: <i>Mary Lou Brown</i></td> <td>Date: <i>2/24/16</i></td> </tr> <tr> <td>County Counselor's Office:</td> <td>Date:</td> </tr> </table>	Department Director: <i>Clissy Wooderson</i>	Date: <i>2.24.2016</i>	Finance (Budget Approval): <i>If applicable</i>	Date:	Division Manager: <i>Mary Lou Brown</i>	Date: <i>2/24/16</i>	County Counselor's Office:	Date:		
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County Counselor's Office:	Date:										

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the _____ Fund in _____.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # _____.
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

Missouri Revised Statutes

Chapter 144 Sales and Use Tax

[←144.525](#)

Section 144.526.1

[144.527→](#)

August 28, 2015

Show Me Green sales tax holiday--sales tax exemption for energy star certified new appliances--political subdivision may allow exemption--retailer exception.

144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales Tax Holiday".

2. For purposes of this section, the following terms mean:

(1) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers; and

(2) "Energy star certified", any appliance approved by both the United States Environmental Protection Agency and the United States Department of Energy as eligible to display the energy star label, as amended from time to time.

3. In each year beginning on or after January 1, 2009, there is hereby specifically exempted from state sales tax law all retail sales of any energy star certified new appliance, up to one thousand five hundred dollars per appliance, during a seven-day period beginning at 12:01 a.m. on April nineteenth and ending at midnight on April twenty-fifth.

4. A political subdivision may allow the sales tax holiday under this section to apply to its local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall notify the department of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring in that year of any such ordinance or order.

5. This section may not apply to any retailer when less than two percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax refund in lieu of the sales tax holiday.

(L. 2008 S.B. 1181, et al.)

[Top](#)



Missouri General Assembly

Show-Me Green Sales Tax Holiday - FAQs

Ord. 4830

What and when is the Show Me Green Sales Tax Holiday?**Section 144.526, RSMo**

(<http://www.moga.mo.gov/mostatutes/stathtml/14400005261.html>), establishes a Show Me Green Sales Tax Holiday for a seven-day period beginning at 12:01 a.m. on April 19th and ending at midnight on April 25th. The sales tax holiday exempts from state sales tax all retail sales of qualifying energy star certified new appliances, up to one thousand five hundred dollars per appliance.

What items qualify for the Show Me Green Sales Tax Holiday?

The following are items that would be exempt from state sales tax during the Show Me Green Sales Tax Holiday provided they are energy star certified:

- Clothes Washers
- Clothes Dryers
- Water Heaters
- Trash Compactors*
- Dishwashers
- Conventional Ovens*
- Ranges*
- Stoves*
- Air Conditioners
- Furnaces
- Refrigerators
- Freezers
- Heat Pumps

*According to the Energy Star Website, trash compactors, conventional ovens, ranges and stoves do not receive an energy star rating. Therefore, although the statute anticipates that some day they may receive the energy star rating, tax will continue to apply to purchases of these items during the upcoming Show Me Green Sales Tax Holiday.

What items normally do NOT qualify for the Show Me Green Holiday?

Below is a list of items that normally do not qualify for the Show Me Green sales tax holiday.

- Air filtration systems
- Bread machines

- Camping stoves
- Coffee makers
- Conventional ovens*
- Convection ovens*
- Cook-tops*
- Deep fryers
- De-humidifiers
- Hot food holding cabinets
- Humidifiers

- Ice makers
- Microwave ovens
- Popcorn makers
- Ranges*
- Reflector ovens
- Steam cookers
- Stoves*
- Trash compactors*
- Warming drawers
- Water softeners
- Wine coolers

*According to the Energy Star Website, trash compactors, conventional ovens, ranges and stoves do not receive an energy star rating. Therefore, although the statute anticipates that some day they may receive the energy star rating, tax will continue to apply to purchases of these items during the upcoming Show Me Green Sales Tax Holiday.

Are there price limits on the qualifying items during the Show Me Green Sales Tax Holiday?

Yes. The exemption is limited to qualifying energy star certified new appliances, up to one thousand five hundred dollars per appliance.

Does local tax apply to the sale of qualifying sales tax holiday items during the Show Me Green Sales Tax Holiday?

The statute allows cities, counties and special tax districts to choose whether they will participate in the Show Me Green Sales Tax Holiday. A local jurisdiction must enact an ordinance indicating it will participate in the holiday and provide that ordinance to the Department of Revenue not less than forty-five days prior to the beginning date of the sales tax holiday.

For a list of cities, counties and districts that are participating in this year's Show Me Green Sales Tax Holiday, click here. (</business/sales/taxholiday/green/>)

For a complete list of Show Me Green Sales Tax Holiday rates, click here.
(<http://dort.mo.gov/tax/business/sales/taxcardgreen/>)

What if I do not sell any of the qualified items for the Show Me Green Sales Tax Holiday?

If you do not sell any of the qualified items, you will collect and remit sales tax as usual.

How do I collect and report the tax if one or more of the local jurisdictions in which my business resides chooses not to participate in the Show Me Green Sales Tax Holiday?

You will collect the tax, as usual, of those local jurisdictions that choose not to participate in the sales tax holiday. You will not collect state sales tax or tax of participating jurisdictions on the sale of holiday related items. You should report holiday sales on a separate line for each business location.

For example a city with a 2% city sales tax chooses not to participate in the Show Me Green Sales Tax Holiday. The county in which the city is located has a .5% county sales tax and chooses to participate in the holiday. A customer purchases a clothes washer costing \$1,000 during the holiday in a store located in the city. The clothes washer is exempt from the state tax rate of 4.225% and the local county tax rate of .5% but is subject to the local city rate of 2%. The customer pays \$20 ($\$1,000 \times 2\%$) in city sales tax on the sale of the clothes washer.

Can I use normal pre-printed voucher to file my sales tax that I collected during the Show Me Green Sales Tax Holiday?

You may use your pre-printed voucher if your city, county, and taxing district are all participating in the sales tax holiday. Report sales of holiday related items as a negative adjustment on your business location. If your city, county or district chooses not to participate, the sale of qualifying items is collected and reported at a different rate. This requires you to report sales tax holiday sales on a different line from your regular location. If this is the case, the Department will send you a sales tax return that you should use to report all your sales tax for the April or second quarter period, depending on your filing frequency. You can still use your voucher for all other tax periods in the calendar year.

What if I have not received a Show Me Green Sales Tax Holiday Return in the mail?

If you have not received a sales tax holiday return, you can download a blank sales tax return (**Form 53-1 (/forms/?formName=53-1&category=&year=&searchForms=Search+Forms)**). *If you are within a local jurisdiction that is not participating in the holiday (partial exemption, state only), sales of holiday related items are reported on a separate line from all other sales and indicated with "green holiday sales" or the code SH03 in the business location column on your return. *If your local jurisdiction is participating (fully exempt, state and local), your holiday sales will be recorded as a negative adjustment on the return as an exempt sale.

Can I purchase a qualifying item during the Show Me Green Sales Tax Holiday for my business?

Yes, the Show Me Green sales tax holiday is not limited to purchases only for personal use.

If an energy star certified appliance costs over \$1,500, is the entire amount taxable at the normal tax rate or just the portion over \$1,500?

The exemption is limited to qualifying energy star certified new appliances, up to one thousand five hundred dollars per appliance. If the amount is over \$1,500, the first \$1,500 is exempt from state sales tax and the remaining amount over \$1,500 is taxable at the full rate.

For example, a customer purchases an Energy Star certified clothes washer and Energy Star certified dishwasher during the Show Me Green sales tax holiday. The clothes washer costs \$1,750 and the dishwasher costs \$700. The first \$1,500 of the purchase price of the clothes washer qualifies for the sales tax holiday exemption and the entire purchase price of the dishwasher qualifies for the sales tax holiday exemption.

If I purchase an energy star certified furnace from a seller that also installs it, will this be exempt during the Show Me Green Sales Tax Holiday?

If you are purchasing the appliance with installation from the seller, the seller acting as contractor is the end consumer. Normally, the contractor must pay tax on purchases of a furnace. The contractor's charge to the customer is not subject to tax if title to the furnace passes to the home owner after it is installed because that sale is the sale of real property, which is not subject to sales tax. During the Show Me Green Sales Tax Holiday, the contractor can purchase the appliance exempt and pass the tax savings on to you as a part of their contract price to you.

If I do not live in Missouri can I purchase items exempt during the Show Me Green Sales Tax Holiday?

You do not need to be a Missouri resident to purchase items tax-exempt during the holiday.

Do items purchased over the internet qualify for a Show Me Green Sales Tax Holiday Exemption?

Yes, if the purchase of the qualifying item occurs during the sales tax holiday and the transaction is complete during the holiday. Delivery can occur after the holiday the purchaser pays in full during the sales tax holiday.

Do the Show Me Green Sales Tax Holiday thresholds include shipping and handling charges?

The sales tax holiday thresholds include mandatory shipping and handling charges as a part of the total purchase price of holiday related items.

Does the Show Me Green Sales Tax Holiday include layaway items?

Eligible items that are placed on layaway during the sales tax holiday periods for which final payment does not occur until after the holiday do not qualify for the exemption. However, eligible items that were placed on layaway prior to the holiday when final payment occurs during the holiday period qualify for the exemption.

Do rain check items qualify for the Show Me Green Sales Tax Holiday?

Rain checks issued for eligible items during the sales tax holidays qualify for the exemption only if the items are ordered and paid for during the holiday period. Items do not have to be picked up during the holiday period in order to qualify for the exemption.

Do items ordered but not delivered until after the Show Me Green Sales Tax Holiday qualify?

Yes, items ordered but not delivered until after the holiday qualify for the exemption if the purchase of the qualifying item occurs during the sales tax holiday, is subject to sales tax and the transaction is completed during the holiday. Delivery can occur after the holiday if the purchaser pays in full during the sales tax holiday.

Do purchased items during the Show Me Green Sales Tax Holiday and later exchanged qualify?

If a customer purchases an eligible item during a sales tax holiday, but later exchanges the item for another eligible item of equal or less value, no tax is due even if the exchange is made after the sales tax holiday.

Do purchased items during the Show Me Green Sales Tax Holiday and later returned for a credit qualify?

If a customer purchases an eligible item during a sales tax holiday, but after the sales tax holiday returns the item and receives a credit toward the subsequent purchase of a different item, the purchase of that item does not qualify for the exemption even if it is an eligible item.

If you still have questions, please check out other **Business Tax FAQs (/faq/business/)**.

For questions regarding the sales tax holiday email us at: **salesuse@dor.mo.gov**
(mailto:salesuse@dor.mo.gov)