



State Senator

Rita Heard Days

District 14



Column For Week of: April 6, 2009

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## Missouri's Sales Tax Goes "Green"

*Legislation Passed Last Year Will Help  
Give Our Economy and Our Environment A Boost*

With more and more "green" options available to help ensure the future of our planet, the Missouri Senate answered Missourians' call for more environmental incentives. [Senate Bill 1181](#), a bill passed last year by the General Assembly and signed into law, creates a sales tax holiday for certain home appliances. And soon, citizens in our state will be able to take advantage of the great opportunity provided by this legislation.

Senate Bill 1181 created the Show-Me Green Sales Tax Holiday. The tax holiday runs from April 19-25 in conjunction with Earth Day, which is celebrated in April each year. During the sales tax holiday, qualified Energy Star-rated home appliances will be exempt from state sales tax, up to the first \$1,500 on each appliance. Because only the first \$1,500 is eligible for the tax exemption, any cost greater than that amount is subject to the regular sales tax rate. This "green" sales tax holiday has the potential to bring citizens a savings of at least 4.225 percent. And in some areas, this amount reaches nearly 8 percent!

Local government entities have the option of participating in the sales tax holiday. According to the Missouri Department of Revenue, nine counties, 57 cities, and eight special districts have decided to offer the tax savings to consumers in our state. Two cities in and around the 14<sup>th</sup> Senatorial District have opted to participate: Hazelwood and Overland. To see a complete list of districts, counties, and cities that are participating in the holiday, please visit the Missouri Department of Revenue's Show-Me Green Sales Tax Holiday website at <http://dor.mo.gov/tax/business/sales/taxholiday/green/index.htm>.

The Energy Star-certified appliances that qualify for the sales tax exemption include:

- Clothes washers

- Refrigerators
- Freezers
- Dishwashers
- Water heaters
- Furnaces
- Air conditioners
- Heat pumps

However, not all appliances currently meet Energy Star guidelines. These guidelines define Energy-Star rated appliances as devices that perform as well as or better than similar appliances while using less energy. Because of this, appliances not receiving the Energy Star rating are not included in the sales tax holiday this year. Clothes dryers, trash compactors, conventional ovens, ranges, and stoves are examples of appliances that do not qualify.

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The Senate produces a weekly general column covering Senate action throughout the legislative session. If you would like to read more on important measures my colleagues and I are working on in the General Assembly for the citizens of our state, visit [www.senate.mo.gov](http://www.senate.mo.gov) and then click on Senate Newsroom. You can even subscribe to receive this great legislative resource, which is updated each week.

If you have comments or questions about the Show-Me Green Sales Tax Holiday, or any other matter involving state government, please feel free to contact my office at (573) 751-4106.

*Senator Rita Heard Days represents a portion of  
St. Louis County in the Missouri Senate.*



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