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Capitol Report — February 19, 2009

This year a new sales tax holiday will take effect. As a result of last year's [Senate Bill 1181](#), from April 19th through the 25th, all sales of Energy Star certified new appliances — up to \$1,500 per appliance — will be exempt from state sales tax. Appliances included in this bill are clothes washers, dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers.

This "Show-Me-Green Sales Tax Holiday" comes at a time when our state is facing ever-increasing energy demands and must decide how we will meet those needs. This program includes provisions that are designed to promote energy efficiency and conservation. In addition to the annual, week-long sales tax holiday, there are also tax deductions that homeowners can take for both a home energy audit and home improvements as the result of an audit.

Between now and the end of 2013, Missouri taxpayers can claim an individual income tax deduction for the cost of a home energy audit and the cost of implementing energy-efficiency recommendations contained in an energy audit. Taxpayers may claim the tax deductions beginning with the 2009 tax year. The maximum deduction is \$1,000 per year or \$2,000 cumulatively for multiple years. The audit must be performed by an energy auditor certified by the [Missouri Department of Natural Resources](#).

For several years now, energy efficiency and alternative energy have gained more and more prominence in public discussion; however, one of the problems that consistently comes up is the prohibitive cost for the average person. This program will now allow individuals to make necessary energy saving improvements to their homes with a reduced price tag.

As we collectively work to improve our spending habits in this economic downturn, steps need to be taken to improve energy conservation with a view toward long-term benefits. These incentives are designed to encourage home buyers to conduct energy audits, leading to the purchase of more energy efficient appliances and other home improvements.

Additional information is available on the Department of Natural Resources website:
www.dnr.mo.gov/energy/residential/homeenergyaudits.htm

Please do not hesitate to contact me on this or any other issues of concern to you. I appreciate and welcome your comments.