

# CLIENT ALERT



April 2010

## Missouri Sales Tax Holiday and Rebate Program on Energy Star Qualified Appliances

### Show-Me Green Sales Tax Holiday on Energy Star Appliances

Missouri is once again offering a sales tax holiday on Energy Star appliances. The 2010 tax holiday runs April 19 through April 25. During the tax holiday, anyone, including residents from neighboring states, may purchase qualified Energy Star appliances without paying Missouri's 4.225 percent sales tax. In addition, several Missouri counties, cities, and districts will also participate in the program by waiving their local sales tax on qualified purchases. The sales tax exemption applies to the first \$1,500 of the purchase price for each appliance.

The following Energy Star rated appliances qualify for the sales tax exemption:

- clothes washers
- refrigerators
- freezers
- dishwashers
- water heaters
- furnaces
- air conditioners
- heat pumps

### Energize Missouri Appliance Rebate Program

Also beginning April 19, in conjunction with the sales tax holiday, the *Energize Missouri Rebate Program* will enable Missouri residents to receive cash rebates in an amount up to \$575 on Energy Star qualified appliances. An estimated 48,000 rebates with a total value \$5.67 million is allocated to the Rebate Program. The Rebate Program will terminate when all of the allocated funds have been disbursed. This is a cash rebate issued by the Missouri Department of Natural Resources. This is not a tax credit.

Energy Star appliances included in the following product categories are eligible for the Rebate Program:

- gas furnaces
- central air conditioning
- air source heat pumps
- water heaters – electric heat pumps
- water heaters – high efficiency gas storage
- water heaters – gas tankless
- water heaters – solar (electric or gas back-up)
- clothes washers
- dishwashers

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