

A motion by Tennessee to amend the Sales Tax Holiday Definitions to include definitions applicable to Disaster Preparedness Sales Tax Holidays.

PART III

Sales Tax Holiday Definitions

The definitions in this Part are only applicable for the purpose of administration of a sales tax holiday, as defined in Section 322 (A).

B. Product Definitions

“Disaster Preparedness Supply” means an item purchased in preparation or response to a disaster, including any fire, flood, storm, tidal wave, earthquake, or similar public calamity, whether man-made, resulting from war, or resulting from natural causes.

“Disaster Preparedness Supply” shall include the following categories of items: 1) general disaster preparedness supplies; 2) disaster preparedness safety supplies; 3) disaster preparedness food-related supplies; and 4) disaster preparedness fastening supplies.

A member state that wishes to exempt “disaster preparedness supplies” during a sales tax holiday may:

1. exempt all disaster preparedness qualified supplies; or
2. exempt specified classifications of supplies

A member state may not exempt specific items within a classification, without exempting the entire classification of supplies.

“Disaster Preparedness General Supply” is a general purpose item that may be used in preparation or response to a disaster. The term is mutually exclusive of the terms “disaster preparedness safety supplies,” “disaster preparedness food-related supplies,” and “disaster preparedness fastening supplies,” and may be taxed differently. The following is an all-inclusive list:

1. Batteries (excluding automobile and marine batteries) AAA, AA, C, D, 6 volt or 9 volt;
2. Cellular telephone batteries and chargers;

3. Satellite phones;
4. Self-powered light sources;
5. Portable self-powered radios, two-way radios, weather-band radios and NOAA weather radios;
6. Gas or diesel fuel containers;
7. Non-electric food storage coolers;
8. Portable generators; and
9. Storm shutter devices.

“Disaster Preparedness Safety Supply” is a safety item that may be used in preparation or response to a disaster. The term is mutually exclusive of the terms “disaster preparedness general supplies,” “disaster preparedness food-related supplies,” and “disaster preparedness fastening supplies,” and may be taxed differently. The following is an all-inclusive list:

1. Carbon monoxide detectors;
2. Smoke detectors;
3. Fire extinguishers; and
4. First aid kits.

“Disaster Preparedness Food-Related Supply” is a food or food related item that may be used in preparation or response to a disaster. The term is mutually exclusive of the terms “disaster preparedness general supplies,” “disaster preparedness safety supplies,” and “disaster preparedness fastening supplies,” and may be taxed differently. The following is an all-inclusive list:

1. Artificial ice;
2. Water storage container;
3. Manual can opener; and
4. Bottled water.

“Disaster Preparedness Fastening Supply” is a fastening item or an item used for securing property or covering property that may be used in preparation or response to a

disaster. The term is mutually exclusive of the terms “disaster preparedness general supplies,” “disaster preparedness safety supplies,” and “disaster preparedness food-related supplies,” and may be taxed differently. The following is an all-inclusive list:

1. Bungee cords;
2. Rope;
3. Ratchet straps;
4. Duct tape;
5. Boat anchor;
6. Fender, anchor chain, dock line or similar device;
7. Tarpaulins and other flexible waterproof sheeting; and
8. Ground anchor or tie down kits.