



## NCDOR Communication

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### Energy Star Sales Tax Holiday Set For Nov. 6-8

North Carolinians can save money on selected Energy Star-rated appliances during the state's second annual Energy Star sales tax holiday that begins on Friday, Nov. 6 and runs through Sunday, Nov. 8.

Energy Star qualified products meet the energy efficient guidelines set by the Environmental Protection Agency and the Department of Energy. Qualified products feature the distinctive Energy Star label, making them easier to identify.

Energy Star qualified clothes washers, freezers, refrigerators, central air conditioners, room air conditioners, air-source heat pumps, geothermal heat pumps, ceiling fans, dehumidifiers, and programmable thermostats are exempt from sales taxes during the holiday weekend. There is no price limit or ceiling for products to qualify.

#### **Purchases Must Be "For Immediate Delivery" To Qualify**

An item is eligible for the exemption if the customer pays for it during the holiday period and the retailer accepts the order and takes an action to fill the order **for immediate delivery**.

- The actual delivery can occur after the holiday period.
- Deliveries delayed because of a backlog, order or because the item is currently unavailable to the seller or on back order by the seller, are still eligible for the exemption during the holiday.
- If the customer requests delayed shipment, the order is not considered "for immediate delivery" and is not exempt from sales taxes.

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## **Purchases By Businesses Are Not Exempt**

Items purchased for use in a trade or business are not covered by the exemption and are subject to applicable sales taxes. For example, purchases of qualified products by contractors who will install the products in structures for customers are considered to be purchases for use in a trade or business and are not exempt from sales taxes.

Rentals are also not exempt from sales taxes during the holiday.

Click [here](#) for more information on the holiday.

## **Questions, Or To Get More Information**

Please call the Taxpayer Assistance and Collections Center at 1-877-252-3052 if you have any questions about this issue.

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