



## Frequently Asked Questions

**When is Virginia's Hurricane Preparedness Sales Tax Holiday?** The tax holiday begins at 12:01 a.m. May 25 and ends at midnight May 31. For 2009, May 25 falls on Monday and May 31 falls on Sunday.

**What items are exempt from sales tax?** Many items used every day are included, such as batteries and flashlights; bottled water and coolers; tarps, plastic sheeting and duct tape; smoke detectors and fire extinguishers; portable radios; cell phone chargers; first aid kits and more. Portable generators and inverters also are included. A complete list can be found at: [http://www.tax.virginia.gov/web\\_pdfs/Exempt\\_Products.pdf](http://www.tax.virginia.gov/web_pdfs/Exempt_Products.pdf)

**What types and sizes of bottled water qualify?** All single bottles of water and multi-packs of bottles are exempt. All flavored, carbonated and vitamin waters qualify for the exemption. There are no size restrictions.

**Are solar, hand-cranked or other devices that generate electricity exempt?** Yes, as long as they have a sales price of \$1,000 or less.

**Water storage containers can be purchased without sales tax. What are examples of these?** Any water barrel, water bucket, canteen, water can, water cooler or other container appropriate for storing water qualifies for the sales tax exemption.

**Are candles covered?** No, the exemption does not apply to any type of candles. Battery-powered, solar-powered or hand-cranked flashlights are much safer than candles during emergencies.

**Are gasoline cans and propane tanks included?** Yes. Empty gasoline, diesel and propane fuel tanks or containers with a selling price of \$60 or less are included under the exemption for hurricane preparedness equipment.

**Are any food items, such as nonperishable canned goods, exempted from sales tax during the holiday?** No. The legislation under which the Hurricane Preparedness Holiday was enacted does not provide an exemption for food purchases.