

Article - Tax - General

§11-226. IN EFFECT

(a) (1) In this subsection, “Energy Star product” means an air conditioner, clothes washer or dryer, furnace, heat pump, standard size refrigerator, compact fluorescent light bulb, light-emitting diode (LED) light bulb, dehumidifier, boiler, or programmable thermostat that has been designated as meeting or exceeding the applicable Energy Star efficiency requirements developed by the United States Environmental Protection Agency and the United States Department of Energy.

(2) Beginning in calendar year 2011, the weekend that consists of the Saturday immediately preceding the third Monday in February through the third Monday in February each year shall be a tax-free weekend during which the exemption under paragraph (3) of this subsection shall apply.

(3) During the tax-free weekend established under paragraph (2) of this subsection, the sales and use tax does not apply to the sale of any:

- (i) Energy Star product; or
- (ii) solar water heater.

(b) The sales and use tax does not apply to the sale of a multifuel pellet stove designed to burn agricultural field corn.

11-226. // EFFECTIVE JUNE 30, 2017 PER CHAPTER 424 OF 2014 //

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