

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Chapter 6 of Title 58.1 a section numbered*
3 *58.1-639.1, relating to annual retail sales and use tax holiday.*

4 [H 25]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**

7 **1. That the Code of Virginia is amended by adding in Chapter 6 of Title 58.1 a section numbered**
8 **58.1-639.1 as follows:**

9 **§ 58.1-639.1. Annual retail sales and use tax holiday.**

10 *A. Each year there shall be a three day period that begins on the first Friday in August and ends at*
11 *11:59 p.m. the following Sunday, during which time certain items shall be exempt from the taxes*
12 *imposed by this chapter or pursuant to the authority granted in § 58.1-605 or 58.1-606.*

13 *B. Pursuant to subsection A, the taxes imposed by this chapter or pursuant to the authority granted*
14 *in § 58.1-605 or 58.1-606 shall not apply to the following:*

15 *1. Certain school supplies with a selling price of \$20 or less, including dictionaries, notebooks, pens,*
16 *pencils, notebook paper, and calculators;*

17 *2. Clothing and footwear with a selling price of \$100 or less designed to be worn on or about the*
18 *human body;*

19 *3. Qualified products designated as Energy Star or WaterSense with a sales price of \$2,500 or less*
20 *per product purchased for noncommercial home or personal use. For the purposes of this exemption, an*
21 *Energy Star-qualified product is any dishwasher, clothes washer, air conditioner, ceiling fan, compact*
22 *fluorescent light bulb, dehumidifier, programmable thermostat, or refrigerator, the energy efficiency of*
23 *which has been designated by the U.S. Environmental Protection Agency and the U.S. Department of*
24 *Energy as meeting or exceeding each such agency's requirements under Energy Star program;*

25 *4. Portable generators with a selling price of \$1,000 or less used to provide light or communications*
26 *or preserve food in the event of a power outage; and*

27 *5. Certain other hurricane preparedness equipment, including blue ice, carbon monoxide detectors,*
28 *cell phone batteries, cell phone chargers, gas or diesel fuel tanks, nonelectric food storage coolers,*
29 *portable self-powered light sources, portable self-powered radios, two-way radios, weather band radios,*
30 *storm shutter devices, tarpaulins or other flexible waterproof sheeting, ground anchor systems or*
31 *tie-down kits, gas-powered chain saws and chain saw accessories, and packages of AAA-cell, AA-cell,*
32 *C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries. As used in this*
33 *section, "storm shutter" means materials and products manufactured, rated, and marketed specifically*
34 *for the purpose of preventing window damage from storms. The tax exemption shall apply to each*
35 *gas-powered chain saw with a selling price of \$350 or less and each article of other hurricane*
36 *preparedness equipment with a selling price of \$60 or less.*

37 *C. Any discount, coupon, or other credit offered either by the retailer or by a vendor of the retailer*
38 *to reduce the final price to the customer shall be taken into account in determining the selling price for*
39 *purposes of this exemption.*

40 *D. The Department shall develop guidelines that describe the items of merchandise that qualify for*
41 *the exemption and make such guidelines available no later than July 15 of each year.*

42 **2. That the provisions of this bill shall be effective on July 1, 2025, through July 1, 2030.**