

VIRGINIA ACTS OF ASSEMBLY -- 2013 SESSION

CHAPTER 325

An Act to amend and reenact § 58.1-611.3 of the Code of Virginia, relating to sales and use tax exemption for hurricane preparedness equipment; eligible equipment.

[S 766]

Approved March 13, 2013

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-611.3 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-611.3. (Expires July 1, 2017) Limited exemption for certain hurricane preparedness equipment.

Beginning in 2008, for a seven-day period that begins each year on May 25 and ends at 11:59 p.m. on May 31, the tax imposed by this chapter or pursuant to the authority granted in § 58.1-605 or 58.1-606 shall not apply to (i) portable generators used to provide light or communications or preserve food in the event of a power outage and; (ii) certain other hurricane preparedness equipment, including, but not limited to, blue ice, carbon monoxide detectors, cell phone batteries, cell phone chargers, gas or diesel fuel tanks, nonelectric food storage coolers, portable self-powered light sources, portable self-powered radios, two-way radios, weather band radios, storm shutter devices, tarpaulins or other flexible waterproof sheeting, ground anchor systems or tie down kits, *gas-powered chain saws and chain saw accessories*, and packages of AAA cell, AA cell, C cell, D cell, 6 volt, or 9 volt batteries, excluding automobile and boat batteries. As used in this section, "storm shutter" means materials and products manufactured, rated, and marketed specifically for the purpose of preventing window damage from storms. The tax exemption shall apply to each portable generator with a selling price of \$1,000 or less, *each gas-powered chainsaw with a selling price of \$350 or less*, and each article of other hurricane preparedness equipment with a selling price of \$60 or less. Any discount, coupon, or other credit offered either by the retailer or by a vendor of the retailer to reduce the final price to the customer shall be taken into account in determining the selling price for purposes of this exemption.

The Department shall develop guidelines that describe the items of merchandise that qualify for the exemption and make such guidelines available, both electronically and in hard copy, no later than May 15 of each year.