

The logo consists of a red square containing the white letters 'TN'. Below the square is a horizontal line that is red on the left and blue on the right.

**TN**

Department of  
**Revenue**



# **Items Eligible/Ineligible for Sales Tax Refund on Natural Disaster Refund Claim**

Tennessee Department of Revenue | January 2016



# Examples of Items Eligible for Sales Tax Refund on Natural Disaster Refund Claim

**Major appliances purchased to replace appliances damaged or destroyed with a purchase price of \$3,200 or less per item**

- Dishwasher
- Dryer
- Fan
- Freezer
- Oven
- Range
- Refrigerator
- Stove
- Vacuum cleaner
- Washer
- Water heater

**Residential furniture purchased to replace furniture damaged or destroyed with a purchase price of \$3,200 or less per item**

- Bedroom suits
- Book shelves
- Entertainment cabinet
- Lamps
- Desks
- Chairs
- Dining set
- Sofa
- Tables

**Residential building supplies used to restore, repair, replace, or rebuild with a purchase price of \$500 or less per item**

- Boxes
- Trash bags
- Drywall
- Roofing shingles
- Gutters downspouts
- Windows
- Insulation
- Paint
- Sheetrock
- Roofing paper
- Vents
- Doors

- Construction tools (e.g., air compressor, bits and blades, drills, level, nail gun, pliers, sanders, jigsaw, circular saw, reciprocating saw, chisels, hammer, ladder, miter saw, pry bar, screwdriver, square, wrench, hand saw)
- Flooring (\$500 limit is applied to the per unit price of the product) (e.g., area rug, carpet, tile, linoleum, hardwood, laminate, vinyl)
- Hardware (e.g., bolts, cabinet pulls, door knobs, hinges, nails, screws, staples)
- Paint materials (e.g., brushes, masking tape, paint pail, roller, sandpaper, spackling paste, drop cloths, paint guide, putty knife, roller tray and grid, scraper)
- Other building materials (e.g., doors, faucets, countertops, cabinetry, sinks, toilets, baseboards, brick, concrete block, lumber, plywood, sliding, trim)
- Cleaning and disinfecting supplies (e.g., chlorine bleach, detergent, disinfectant, garden hose and/or sprayer, mask, rags, sponges, brushes, rubber gloves, shovels)

## Examples of Items NOT Eligible for Sales Tax Refund on Natural Disaster Refund Claim

- Any appliance with purchase price more than \$3,200
- Any furniture with purchase price more than \$3,200
- Any supplies with purchase price more than \$500
- Clothing
- Computers
- Dehumidifiers
- Dishes
- DVD players
- Fertilizer
- Flooring with unit price of more than \$500
- Flowers
- Food
- Generator
- Grills
- HVAC/Heating and air units
- Linens (e.g., blankets, pillows, sheets)
- Mulch
- Outdoor furniture
- Outdoor lawn and garden equipment (e.g., chainsaw, mower, weed eater, trimmer, edger, tiller, pressure washer)
- Outdoor lawn and garden tools (e.g., hoe, spade, rake)
- Potting soil
- Pumps
- Storage units
- Stereos
- Swing sets
- Televisions
- Window treatments