



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

**SN 2005(13)**

25 Sigourney Street  
Hartford CT 06106-5032

**SPECIAL NOTICE**

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## Sales Tax Holiday for Home Weatherization Products

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**Purpose:** This Special Notice describes an exclusion from sales and use taxes of residential weatherization products during the period of November 25, 2005, through April 1, 2006.

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**Effective Date:** The exclusion begins on November 25, 2005, and ends on April 1, 2006.

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**Statutory Authority:** 2005 Conn. Pub. Acts 2, §4 (October 25 Spec. Sess.).

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**Definition:** The term *residential weatherization products* means the following:

- Programmable thermostats;
- Window film;
- Caulking of a type marketed for preventing drafts, such as window and door caulking;
- Window and door weather strips, including door sweeps;
- Insulation, for example attic and wall insulation, spray foam insulation, water pipe insulation, heating duct insulation, and switch and outlet insulators;
- Water heater blankets;
- Water heaters;
- Natural gas furnaces that meet the federal Energy Star standard, including boilers;
- Windows that meet the federal Energy Star standard (note that storm windows do not have an Energy Star standard and are not included in this tax exclusion); **and**
- Oil furnaces that are not less than 85% efficient based on the Annual Fuel Utilization Efficiency (AFUE) rating, including boilers.

The exclusion applies only to the items listed above.

In order to qualify as a residential weatherization product, the item must be designed and marketed for residential use and not for commercial use.

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**Nontaxable Sales of Residential Weatherization Products:** Sales and use taxes do not apply to sales of residential weatherization products during the period that begins on November 25, 2005, and ends on April 1, 2006. This exemption applies provided the sale occurs within the period from November 25, 2005 to April 1, 2006.

The exclusion applies to sales made by Connecticut retailers, sales made by out-of-state retailers required to collect Connecticut use tax on sales to Connecticut customers, and purchases by Connecticut customers on which they would otherwise be required to self-assess use tax.

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**Building Contractors:** The exclusion applies whether the purchaser of residential weatherization products is a property owner, a tenant, or a contractor, and whether the products are to be used in existing real property or new construction.

Note that this exclusion only covers the residential weatherization products. It does not exempt any taxable contractor labor.

See **Informational Publication 2004(29)**, *Building Contractor's Guide to Sales and Use Taxes*, for more information.

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**Mail Order, Telephone, and Internet Sales:** Tax does not apply to the sale of a residential weatherization product sold during the exclusion period by mail, telephone, or over the Internet.

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**Rain Checks:** A residential weatherization product purchased during the exclusion period using a rain check is not taxable.

If a retailer issues a rain check to a customer during the exclusion period for a residential weatherization product and the customer purchases the item after the exclusion period has ended using the rain check, the item is taxable.

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**Reporting Requirements:** Sales of residential weatherization products are reported on Line 1 of **Form OS-114, Sales and Use Tax Return**. The nontaxable sales of residential weatherization products sold during the exclusion period are deducted on Line 79 of Form OS-114.

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**Effect on Other Documents: Informational Publication 2004(29), Building Contractors' Guide to Sales and Use Taxes**, is modified and superseded to the extent it applies to residential weatherization products sold during the period from November 25, 2005 through April 1, 2006.

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**Effect of This Document:** A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the Department of Revenue Services (DRS).

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**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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**Forms and Publications:** Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
  - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
  - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
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**Paperless Filing Methods (fast, easy, free, and confidential):**

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, admissions and dues tax, attorney occupational tax, business entity tax, estimated corporation business tax, nursing home user fee, room occupancy tax, or withholding tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on *File/Register OnLine*.
  - **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on *File/Register OnLine*.
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