

## Natural Disaster Relief Refund: Morgan County Tornadoes

### Individuals Whose Residences Were Damaged or Destroyed by the Morgan County Tornadoes May Receive a Sales Tax Refund on Purchases of Certain Items

Pub. Ch. 979 (2024) expands the natural disaster sales tax refund available to individuals whose primary residence was damaged or destroyed as a result of the Morgan County tornadoes that occurred during April 1, 2024, to April 3, 2024.

An individual may file *one* claim for refund for sales tax paid on major appliances and residential furniture purchased to replace damaged or destroyed items used in the individual's primary residence, and for sales tax paid on the purchase of building supplies used to restore, repair, replace, or rebuild the individual's primary residence due to the natural disaster. The maximum amount of refund available to any one residence is \$2,500.

### Steps for Claiming a Refund

Any natural person whose primary residence was damaged or destroyed as a result of the tornadoes that occurred in Morgan County during the period of April 1, 2024, to April 3, 2024, is eligible for the natural disaster relief refund.

The claim for refund must be filed by November 1, 2024. A person may only file *one* claim for a primary residence. To file a refund claim, follow these steps:

- 1) Gather all of your receipts showing payment of Tennessee sales tax on eligible items. Include contractor invoices, if applicable, and any other payment documents if store receipts are not available.

- 2) Complete the Natural Disaster Claim for Refund form, which you can file electronically in [TNTAP](#) or complete and mail the form available on our website. Disregard the form items relating to FEMA, as proof of receiving FEMA assistance is not required for this natural disaster. Attach additional schedules as necessary. The maximum amount of refund per residence is \$2,500.

- 3) If completing the paper form, mail the completed form to:

ATTN: Natural Disaster Refund Claim  
Tennessee Department of Revenue  
Andrew Jackson State Office Building  
Nashville, TN 37242

- 4) Keep all receipts and invoices for a period of 3 years from December 31 of the year the claim for refund was filed. Do not send receipts and invoices with the claim for refund to the department. If needed, the receipts and invoices will be requested.

### Items Eligible for Refund of Sales Tax Paid

The items that are eligible for a sales tax refund are major appliances purchased for \$3,200 or less, residential furniture purchased for \$3,200 or less, and residential building supplies purchased for \$500 or less.

Eligible items purchased by a contractor to use when making repairs to the claimant's home may also be claimed by the individual. The contractor must provide to the individual an invoice listing the items they purchased, and the amount of Tennessee sales tax paid by the contractor on those purchases.

Eligible items by category include the following:

#### Major Appliances

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

#### Residential Furniture

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

#### Residential Building Supplies

- Boxes
- Trash bags
- Drywall
- Roofing shingles
- Gutters
- Windows
- Insulation
- Paint
- Sheetrock
- Doors
- Construction tools

- Flooring
- Hardware
- Paint materials
- Other building materials
- Cleaning and disinfecting supplies

See the Department of Revenue website for a more detailed list of [eligible items](#).

#### **Items Not Eligible for Refund of Sales Tax**

Items that are not eligible for a sales tax refund include major appliances purchased for more than \$3,200, residential furniture purchased for more than \$3,200, and residential building supplies purchased for more than \$500. Additional items that are not eligible include:

- Clothing
- Computers
- Dehumidifiers
- Dishes
- Fertilizer
- Flooring with unit price of more than \$500
- Flowers
- Food
- Generator
- Grills
- HVAC/Heating and air units
- Linens
- Mulch
- Outdoor furniture
- Outdoor lawn and garden equipment
- Outdoor lawn and garden tools
- Pumps
- Storage units
- Televisions
- Window treatments

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**Disclaimer:** The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department or your tax professional for further guidance.

## **For More Information**

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit an information request to one of our agents.

## **References**

Tenn. Code Ann. § 67-6-396; Pub. Ch. 979 (2024)