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NO SALES TAX ON CLOTHING: FIRST TEN DAYS IN AUGUST

House Bill 5072 Sponsor: Rep. Robert Gosselin Committee: Tax Policy

Complete to 1-20-00

A SUMMARY OF HOUSE BILL 5072 AS INTRODUCED 11-2-99

The bill would amend the General Sales Tax Act to exempt sales of clothing and footwear (to be worn on an individual) made in the first ten calendar days of August each year from sales tax. The exemption would not apply to jewelry or accessories, except for belts, neckwear, and head scarves.

The state treasurer would be required to estimate the amount of revenue lost and transfer that amount to the state school aid fund from the general fund.

MCL 205.54x

Analyst: C. Couch

[■] This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.