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## **NO SALES TAX ON CLOTHING: FIRST TEN DAYS IN DECEMBER**

**House Bill 5073**  
**Sponsor: Rep. Scott Shackleton**  
**Committee: Tax Policy**

**Complete to 1-20-00**

### **A SUMMARY OF HOUSE BILL 5073 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 December each year from the sales tax. The exemption would not apply to jewelry or accessories, except for belts, neckwear, and head scarves.

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

MCL 205.54x

House Bill 5073 (1-20-00)

Analyst: C. Couch

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■ 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.