



# HOUSE BILL No. 4862

September 28, 1999, Introduced by Reps. Cassis, Gosselin, Bishop, Birkholz, Rick Johnson, Patterson, Richner, Kowall and Middaugh and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled  
"General sales tax act,"  
(MCL 205.51 to 205.78) by adding section 4x.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4X. (1) A PERSON SUBJECT TO THE TAX UNDER THIS ACT MAY  
2 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE  
3 TAX THE SALE OF AN ARTICLE OF CLOTHING OR FOOTWEAR, TO BE WORN ON  
4 AN INDIVIDUAL, WITH A PURCHASE PRICE OF \$500.00 OR LESS IF THE  
5 SALE IS MADE DURING THE PERIOD OF 7 DAYS BEFORE LABOR DAY AND 7  
6 DAYS AFTER LABOR DAY.

7 (2) THE EXEMPTION PROVIDED FOR IN SUBSECTION (1) DOES NOT  
8 APPLY TO JEWELRY OR TO ACCESSORIES, OTHER THAN BELTS, NECKWEAR,  
9 AND HEAD SCARVES.