



# HOUSE BILL No. 5073

November 2, 1999, Introduced by Reps. Shackleton, Gosselin, DeHart, Stamas, Gilbert, Kowall, Bishop, Woronchak and Lemmons 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 IF THE SALE IS MADE IN THE FIRST 10 CALENDAR DAYS  
5 OF DECEMBER EACH YEAR.

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

9        (3) EACH YEAR THE STATE TREASURER SHALL ESTIMATE THE AMOUNT  
10 OF SALES TAX THAT WAS NOT COLLECTED BECAUSE OF THIS EXEMPTION,

1 AND THAT AMOUNT SHALL BE TRANSFERRED FROM THE GENERAL FUND TO THE  
2 STATE SCHOOL AID FUND.