

HOUSE BILL No. 4842

May 31, 2005, Introduced by Reps. Gosselin, Meyer, Hoogendyk, Stahl, Palmer, Sheen, Drolet, Hummel, Garfield, LaJoy, Brandenburg, Pastor, Casperson, Shaffer and Baxter 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 4cc.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4CC. (1) A PERSON SUBJECT TO THE TAX UNDER THIS ACT MAY
2 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE TAX
3 THE SALE OF AN ARTICLE OF CLOTHING OR FOOTWEAR TO BE WORN ON AN
4 INDIVIDUAL IF THE SALE IS MADE IN THE FIRST 10 CALENDAR DAYS OF
5 AUGUST EACH YEAR.

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

9 (3) EACH YEAR THE STATE TREASURER SHALL ESTIMATE THE AMOUNT OF

1 SALES TAX THAT WAS NOT COLLECTED BECAUSE OF THIS EXEMPTION, AND
2 THAT AMOUNT SHALL BE TRANSFERRED FROM THE GENERAL FUND TO THE STATE
3 SCHOOL AID FUND.