

# HOUSE BILL NO. 4881

September 03, 2019, Introduced by Rep. Hoitenga 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 4hh.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 4hh. (1) Subject to subsection (2), a person subject to  
2 the tax under this act may exclude from the gross proceeds used for  
3 the computation of the tax the sale of essential clothing if the  
4 sale is made between 12:01 a.m. on the second Sunday in August and  
5 11:59 p.m. the following Saturday each year.

6           (2) The exemption in subsection (1) does not apply to any of



1 the following:

2 (a) Clothing accessories or equipment.

3 (b) Protective equipment.

4 (c) Sport or recreational equipment.

5 (d) Any item sold for use in a trade or business.

6 (3) As used in this section:

7 (a) "Clothing" means all human wearing apparel suitable for  
8 general use.

9 (b) "Clothing accessories or equipment" means incidental items  
10 worn on the person or in conjunction with clothing, including, but  
11 not limited to, briefcases, cosmetics, hair notions, handbags,  
12 handkerchiefs, jewelry, nonprescription sunglasses, umbrellas,  
13 wallets, watches, wigs, and hair pieces.

14 (c) "Essential clothing" means any article of clothing with a  
15 sales price below \$100.00.

16 (d) "Protective equipment" means items for human wear designed  
17 as protection of the wearer against injury or disease or as  
18 protections against damage or injury of other persons or property  
19 but not suitable for general use, including, but not limited to,  
20 breathing masks, clean room apparel and equipment, ear and hearing  
21 protectors, face shields, hard hats, helmets, paint or dust  
22 respirators, protective gloves, safety glasses and goggles, safety  
23 belts, tool belts, and welder's gloves and masks.

24 (e) "Sport or recreational equipment" means items designed for  
25 human use and worn in conjunction with an athletic or recreational  
26 activity that are not suitable for general use, including, but not  
27 limited to, ballet and tap shoes, cleated or spiked athletic shoes,  
28 gloves, goggles, hand and elbow guards, life preservers and vests,  
29 mouth guards, roller and ice skates, shin guards, shoulder pads,



1 ski boots, waders, wetsuits, and fins.

