

HOUSE BILL No. 4749

June 2, 1999, Introduced by Reps. Gosselin, Jelinek, Hale, Rick Johnson, Ehardt, Hart, Richner, Bishop, Voorhees and Bradstreet 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 4s.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4S. (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.

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