



HOUSE BILL No. 5665

April 20, 2000, Introduced by Reps. Caul, Cassis, Howell, DeVuyst, Garcia, Ruth Johnson, Rocca, Allen, Green, Geiger, Birkholz, Pumford, Mead, Ehardt, Gosselin, Sanborn, Richner and Toy and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 4t.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4T. (1) THE TAX LEVIED UNDER THIS ACT DOES NOT APPLY
2 TO THE PURCHASE OF AN ARTICLE OF CLOTHING OR FOOTWEAR, TO BE WORN
3 ON AN INDIVIDUAL, WITH A PURCHASE PRICE OF \$500.00 OR LESS IF THE
4 PURCHASE IS MADE DURING THE PERIOD OF 7 DAYS BEFORE LABOR DAY AND
5 7 DAYS AFTER LABOR DAY.

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 USE TAX THAT WAS NOT COLLECTED BECAUSE OF THIS EXEMPTION, AND

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