

HOUSE BILL No. 6531

September 14, 2006, Introduced by Reps. Waters, Sak and Lemmons, III 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) 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 ANY OF THE FOLLOWING ITEMS
4 IF THE SALE IS MADE BETWEEN AUGUST 15 AND SEPTEMBER 15 EACH YEAR
5 AND IF THE SALES PRICE OF EACH INDIVIDUAL ITEM IS NOT GREATER THAN
6 \$100.00:

7 (A) CLOTHING OR FOOTWEAR DESIGNED TO BE WORN BY AN INDIVIDUAL.

8 (B) SCHOOL SUPPLIES.

9 (2) THE EXEMPTION IN SUBSECTION (1) DOES NOT APPLY TO THE

1 FOLLOWING:

2 (A) JEWELRY.

3 (B) ACCESSORIES, INCLUDING, BUT NOT LIMITED TO, HANDBAGS,
4 BELTS, NECKWEAR, UMBRELLAS, AND HEAD SCARVES.

5 (C) SPECIAL CLOTHING OR FOOTWEAR DESIGNED PRIMARILY FOR
6 PROTECTIVE USE AND NOT FOR NORMAL WEAR.