

SENATE BILL No. 75

January 27, 2009, Introduced by Senator PAPPAGEORGE and referred to the Committee on Finance.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4ff.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4FF. (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 ANY OF THE FOLLOWING IF THE SALE IS MADE IN THE FIRST
4 15 CALENDAR DAYS OF SEPTEMBER EACH YEAR:

5 (A) CLOTHING OR FOOTWEAR TO BE WORN BY AN INDIVIDUAL, BUT NOT
6 MORE THAN \$150.00 OF THE AGGREGATE SALES PRICE OF ALL ITEMS FOR AN
7 INDIVIDUAL PURCHASER.

8 (B) SCHOOL SUPPLIES, BUT NOT MORE THAN \$50.00 OF THE AGGREGATE
9 SALES PRICE OF ALL ITEMS FOR AN INDIVIDUAL PURCHASER.

10 (2) THE EXEMPTION PROVIDED FOR IN SUBSECTION (1) (A) DOES NOT
11 APPLY TO JEWELRY OR TO ACCESSORIES, OTHER THAN BELTS, NECKWEAR, AND

1 HEAD SCARVES.

2 (3) THE DEPARTMENT OF TREASURY SHALL DETERMINE SCHOOL SUPPLIES
3 ELIGIBLE FOR THE EXEMPTION PROVIDED FOR IN SUBSECTION (1) (B).

4 (4) EACH YEAR THE STATE TREASURER SHALL ESTIMATE THE AMOUNT OF
5 SALES TAX THAT WAS NOT COLLECTED BECAUSE OF THIS EXEMPTION, AND
6 THAT AMOUNT SHALL BE TRANSFERRED FROM THE GENERAL FUND TO THE STATE
7 SCHOOL AID FUND.