



HOUSE BILL No. 5073

November 2, 1999, Introduced by Reps. Shackleton, Gosselin, DeHart, Stamas, Gilbert, Kowall, Bishop, Woronchak and Lemmons 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 4x.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4X. (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 IF THE SALE IS MADE IN THE FIRST 10 CALENDAR DAYS
5 OF DECEMBER EACH YEAR.

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 SALES TAX THAT WAS NOT COLLECTED BECAUSE OF THIS EXEMPTION,

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