

HOUSE BILL NO. 4880

September 03, 2019, Introduced by Rep. Hoitenga 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 4hh.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **Sec. 4hh. (1) Subject to subsection (2), the tax under this**
2 **act does not apply to the sale of essential clothing if the sale is**
3 **made between 12:01 a.m. on the second Sunday in August and 11:59**
4 **p.m. the following Saturday each year.**

5 **(2) The exemption in subsection (1) does not apply to any of**
6 **the following:**



1 (a) Clothing accessories or equipment.

2 (b) Protective equipment.

3 (c) Sport or recreational equipment.

4 (d) Any item sold for use in a trade or business.

5 (3) As used in this section:

6 (a) "Clothing" means all human wearing apparel suitable for
7 general use.

8 (b) "Clothing accessories or equipment" means incidental items
9 worn on the person or in conjunction with clothing, including, but
10 not limited to, briefcases, cosmetics, hair notions, handbags,
11 handkerchiefs, jewelry, nonprescription sunglasses, umbrellas,
12 wallets, watches, wigs, and hair pieces.

13 (c) "Essential clothing" means any article of clothing with a
14 sales price below \$100.00.

15 (d) "Protective equipment" means items for human wear designed
16 as protection of the wearer against injury or disease or as
17 protections against damage or injury of other persons or property
18 but not suitable for general use, including, but not limited to,
19 breathing masks, clean room apparel and equipment, ear and hearing
20 protectors, face shields, hard hats, helmets, paint or dust
21 respirators, protective gloves, safety glasses and goggles, safety
22 belts, tool belts, and welder's gloves and masks.

23 (e) "Sport or recreational equipment" means items designed for
24 human use and worn in conjunction with an athletic or recreational
25 activity that are not suitable for general use, including, but not
26 limited to, ballet and tap shoes, cleated or spiked athletic shoes,
27 gloves, goggles, hand and elbow guards, life preservers and vests,
28 mouth guards, roller and ice skates, shin guards, shoulder pads,
29 ski boots, waders, wetsuits, and fins.

