

HOUSE BILL No. 5714

March 26, 1998, Introduced by Rep. Profit 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 4q.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4Q. (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, WITH A PURCHASE PRICE OF \$500.00 OR LESS IF THE
5 PURCHASE WAS MADE DURING THE PERIOD OF JANUARY 17, 1998 THROUGH
6 JANUARY 23, 1998.

7 (2) THE EXEMPTION PROVIDED FOR IN SUBSECTION (1) DOES NOT
8 APPLY TO JEWELRY OR TO ACCESSORIES, OTHER THAN BELTS, NECKWEAR,
9 AND HEAD SCARVES.