

**Not Germane
AMENDMENT NO 2 PROPOSED TO**

Senate Bill No. 3118

BY: Representative Snowden

1 **AMEND** by inserting the following after line 172 and
2 renumbering the succeeding section:

3 "(bb) Retail sales of an article of clothing or
4 footwear designed to be worn on or about the human body if the
5 sales price of the article is less than One Hundred Dollars
6 (\$100.00) and the sale takes place during a period beginning at
7 12:01 a.m. on the first Friday in August and ending at 12:00
8 midnight the following Saturday. This paragraph (bb) shall not
9 apply to:

10 (i) Accessories including jewelry, handbags,
11 luggage, umbrellas, wallets, watches, backpacks, briefcases,
12 garment bags and similar items carried on or about the human body,
13 without regard to whether worn on the body in a manner
14 characteristic of clothing;

15 (ii) The rental of clothing or footwear; and

16 (iii) Skis, swim fins, roller blades, skates and
17 similar items worn on the foot.

18 From and after January 1, 2007, the governing authorities of
19 a municipality, for retail sales occurring within the corporate
20 limits of the municipality, may suspend the application of the
21 exemption provided for in this paragraph (bb) by adoption of a
22 resolution to that effect stating the date upon which the

23 suspension shall take effect. A certified copy of the resolution
24 shall be furnished to the State Tax Commission at least thirty
25 (30) days before the date upon which the municipality or county
26 desires such suspension to take effect."

27 **AMEND further** the title by inserting the following after the
28 semicolon on line 8:

29 "TO EXEMPT FROM SALES TAXATION THE RETAIL SALES OF CERTAIN
30 ARTICLES OF CLOTHING DURING THE FIRST WEEKEND IN AUGUST; TO ALLOW
31 MUNICIPALITIES TO SUSPEND THE APPLICATION OF SUCH EXEMPTION FROM
32 AND AFTER JANUARY 1, 2007;"