

***** Pending *****
AMENDMENT NO 1 PROPOSED TO

Senate Bill No. 2310

BY: Senator(s) Michel

1 **AMEND by inserting the following after line 722:**

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

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

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

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

16 From and after January 1, 2007, the governing authorities of
17 a municipality, for retail sales occurring within the corporate
18 limits of the municipality, or the board of supervisors of a
19 county, for retail sales occurring in the county outside the
20 corporate limits of a municipality, may suspend the application of
21 the exemption provided for in this paragraph (aa) 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 prior to the date upon which the municipality or county
26 desires such suspension to take effect.