

**Lost  
AMENDMENT NO 2 PROPOSED TO**

**Senate Bill No. 3084**

**BY: Senator(s) Michel**

1           **AMEND by inserting the following after line 620:**

2           (m) 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, shall be taxed at the rate of one percent (1%). This  
8 paragraph (m) shall not apply to:

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

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

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

17           From and after January 1, 2007, the governing authorities of  
18 a municipality, for retail sales occurring within the corporate  
19 limits of the municipality, or the board of supervisors of a  
20 county, for retail sales occurring in the county outside the  
21 corporate limits of a municipality, may suspend the application of  
22 the exemption provided for in this paragraph (m) by adoption of a

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

28 **FURTHER, AMEND line 27 of the title by inserting the**  
29 **following after the word "THERETO":**

30 AND TO REDUCE THE SALES TAX RATE ON THE RETAIL SALES OF CERTAIN  
31 ARTICLES OF CLOTHING DURING THE FIRST WEEKEND IN AUGUST; TO ALLOW  
32 LOCAL GOVERNMENTS TO SUSPEND THE APPLICATION OF SUCH RATE FROM AND  
33 AFTER JANUARY 1, 2007