

**Lost  
AMENDMENT NO 1 PROPOSED TO**

**Cmte Sub for Senate Bill No. 3105**

**BY: Senator(s) Chaney, Davis**

1           **AMEND by inserting the following after line 189:**

2           (\*\*) 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 last Friday in July and ending at 12:00 midnight the following  
7 Saturday. This paragraph (bb) 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, 2008, the governing authorities of  
17 a municipality, for retail sales occurring within the corporate  
18 limits of the municipality, may suspend the application of the  
19 exemption provided for in this paragraph (bb) by adoption of a  
20 resolution to that effect stating the date upon which the  
21 suspension shall take effect. A certified copy of the resolution  
22 shall be furnished to the State Tax Commission at least thirty

23 (30) days prior to the date upon which the municipality or county  
24 desires such suspension to take effect.

25 **FURTHER, amend the title to conform.**