



General Assembly

Amendment

February Session, 2004

LCO No. 5104

SB0059205104SR0

Offered by:

SEN. DELUCA, 32nd Dist.
SEN. ANISKOVICH, 12th Dist.
SEN. KISSEL, 7th Dist.
SEN. HERLIHY, 8th Dist.
SEN. SMITH, 14th Dist.
SEN. COOK, 18th Dist.
SEN. GUNTHER, 21st Dist.
SEN. CAPPIELLO, 24th Dist.

SEN. GENUARIO, 25th Dist.
SEN. FREEDMAN, 26th Dist.
SEN. MCKINNEY, 28th Dist.
SEN. RORABACK, 30th Dist.
SEN. FASANO, 34th Dist.
SEN. GUGLIELMO, 35th Dist.
SEN. NICKERSON, 36th Dist.

To: Subst. Senate Bill No. 592

File No. 555

Cal. No. 410

"AN ACT CONCERNING THE INCOME TAX AND THE ESTATE TAX."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subdivision (47) of section 12-412 of the general statutes,
4 as amended by section 28 of public act 03-2, is repealed and the
5 following is substituted in lieu thereof (*Effective July 1, 2005*):

6 (47) Sales of any article of clothing or footwear intended to be worn
7 on or about the human body the cost of which to the purchaser is less
8 than [fifty] seventy-five dollars. For purposes of this subdivision
9 clothing or footwear shall not include (A) any special clothing or

10 footwear primarily designed for athletic activity or protective use that
11 is not normally worn except when used for the athletic activity or
12 protective use for which it was designed, and (B) jewelry, handbags,
13 luggage, umbrellas, wallets, watches and similar items carried on or
14 about the human body but not worn on the body in the manner
15 characteristic of clothing intended for exemption under this
16 subdivision."