



General Assembly

January Session, 2015

Proposed Bill No. 5342

LCO No. 271



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. ZIOBRON, 34th Dist.

AN ACT CONCERNING THE SALES TAX ON USED OR DONATED CLOTHING OR FOOTWEAR.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 12-412 of the general statutes be amended to provide
- 2 that, on and after July 1, 2015, the sale of any used or donated article of
- 3 clothing or footwear intended to be worn on or about the human body,
- 4 regardless of the cost to the purchaser of such article, shall be exempt
- 5 from the sales tax.

Statement of Purpose:

To eliminate potential double taxation on the sale of used or donated clothing or footwear.