



General Assembly

January Session, 2015

**Proposed Bill No. 6630**

LCO No. 2455



\* 0 2 4 5 5 \*

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. LUXENBERG, 12th Dist.  
(By Request)

***AN ACT ELIMINATING THE SALES TAX ON RESOLD CLOTHING AND 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 the sale of any previously sold article of clothing or footwear
- 3 intended to be worn on or about the human body that is sold at a
- 4 consignment store, used goods store, thrift store or similar
- 5 establishment shall be exempt from the sales tax.

***Statement of Purpose:***

To eliminate double taxation of clothing and footwear by eliminating the sales tax on the resale of previously sold items.