General Assembly

Proposed Bill No. 584

January Session, 2015

LCO No. **2036**

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. MARTIN, 31st Dist.

AN ACT CONCERNING THE SALES AND USE TAX EXEMPTION FOR CLOTHING AND FOOTWEAR.

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

That chapter 219 of the general statutes be amended to provide that the sales and use tax shall not apply to sales of any article of clothing or footwear intended to be worn on or about the human body, the cost of which article to the purchaser is less than one hundred dollars.

Statement of Purpose:

To provide tax relief to consumers by exempting clothing and footwear costing under one hundred dollars from the sales and use tax.