



General Assembly

January Session, 2023

Proposed Bill No. 72

LCO No. 1025



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. KELLY, 21st Dist.

AN ACT EXEMPTING CERTAIN ARTICLES OF CHILDREN'S CLOTHING AND FOOTWEAR AND PERSONAL PROTECTIVE EQUIPMENT FROM THE SALES AND USE TAXES.

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 exempt
- 2 from the sales and use taxes the sale of and the storage, use or other
- 3 consumption in this state of articles of children's clothing or footwear
- 4 costing under fifty dollars and personal protective equipment.

Statement of Purpose:

To exempt articles of children's clothing or footwear costing under fifty dollars and personal protective equipment from the sales and use taxes.