April 26, 2001

H 1422. BACK-TO-SCHOOL SALES TAX HOLIDAY. *TO EXEMPT CERTAIN ITEMS PURCHASED DURING THE FIRST WEEKEND OF AUGUST FROM THE SALES AND USE TAX AND TO MAKE CONFORMING CHANGES*. Enacts GS 105-164.13C to create sales and use tax holiday as title indicates. Items covered include clothing, clothing accessories, or footwear (each with a sales price of $125 or less) and school supplies with a sales price of $30 or less. Excludes specified items, including jewelry, cosmetics, eyewear, wallets, watches, athletic wear, layaway items, business and trade items, and rentals. Effective when it becomes law and expires July 1, 2003.

Intro. by Boyd-McIntyre.

Ref. to Finance	GS 105