

FIRST REGULAR SESSION

# HOUSE BILL NO. 172

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE FROELKER.

Pre-filed December 18, 2000, and 1000 copies ordered printed.

ANNE C. WALKER, Chief Clerk

0795L.011

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a temporary exemption from state and local sales and use tax on retail sales of clothing before the start of the school year.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.049, to read as follows:

**144.049. There are hereby specifically exempted from the provisions of the state sales and use tax law in sections 144.010 to 144.525, and sections 144.600 to 144.745, and the local sales and use tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525, and sections 144.600 to 144.745, and from the computation of the tax levied, assessed or payable pursuant to both state and local sales and use tax law, all retail sales of any article of clothing having a taxable value of twenty dollars or less during the month of August. For purposes of this section, the term "clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body. The term shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands or belt buckles. The provisions of this section shall expire on August 31, 2005.**