

SS SCS HCS HB 64 -- SALES TAX HOLIDAY

This bill extends the current state and local sales and use tax holiday for certain clothing, personal computers, and school supplies purchased for personal use during a three-day period each August. The bill does not apply to retailers when less than 2% of their sales are for qualifying merchandise during the holiday. For the 2005 sales tax holiday, the ability for local governments to opt out of the holiday is limited to those that opted out in 2004. After the 2005 sales tax holiday, any political subdivision may adopt an ordinance or order to opt out of the holiday.

The bill contains an emergency clause.