

2000 SESSION

INTRODUCED

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HOUSE BILL NO. 377

Offered January 12, 2000

A BILL to amend the Code of Virginia by adding in Chapter 6 of Title 58.1 a section numbered 58.1-611.2, relating to a limited sales and use tax exemption for school-related items.

Patrons—Drake, Byron, Griffith, Suit, Tata and Williams; Senator: Stolle

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Chapter 6 of Title 58.1 a section numbered 58.1-611.2 as follows:

§ 58.1-611.2. Limited exemption for certain school-related items.

For a three-day period that begins at 12:01 a.m. on the first Friday in August of each year and ends at midnight on the Sunday that immediately follows, book bags, clothing and footwear designed to be worn on or about the human body shall not be subject to the tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 or 58.1-606, provided that the selling price of each article is fifty dollars or less. Notwithstanding the foregoing, this exemption shall not apply to the local sales and use tax in any locality whose governing body passes an ordinance specifically imposing the tax on the items listed herein for such three-day period.

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