

VIRGINIA ACTS OF ASSEMBLY -- 2001 SESSION

CHAPTER 454

An Act to amend and reenact § 32.1-225 of the Code of Virginia, relating to exemptions on sale of bedding or upholstered furniture.

[H 1899]

Approved March 20, 2001

Be it enacted by the General Assembly of Virginia:

1. That § 32.1-225 of the Code of Virginia is amended and reenacted as follows:

§ 32.1-225. Exemptions.

A. The provisions of this article shall not apply to:

1. Any items of bedding or upholstered furniture sold under the order of any court *or pursuant to* § 55-419, any sale of a decedent's estate or any sale by any individual of his household effects.

2. Any interstate public carrier.

3. Any state institution, agency or department unless such institution, agency or department offers for sale to the public items of bedding or upholstered furniture manufactured, reupholstered or renovated by it.

B. Any person who sells at retail exclusively on a consignment basis articles of bedding which are handmade by individuals and whose gross annual receipts from the sale of such articles are not in excess of \$2,000 shall be deemed to be the manufacturer of such articles and shall not be required to obtain a license to make such articles. Each such article shall have a label affixed stating the kind of filling materials used in such article but shall be exempt from any other requirement as to tags set forth in this article.