

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-611.2 of the Code of Virginia, and to amend and reenact the*
3 *second enactment of Chapters 176 and 817 of the Acts of Assembly of 2007, as amended by Chapter*
4 *597 of the Acts of Assembly of 2012, and the third enactment of Chapter 608 of the Acts of Assembly*
5 *of 2007, as amended by Chapter 597 of the Acts of Assembly of 2012, relating to temporary*
6 *exemption periods from retail sales and use taxes for qualifying items; sunset dates.*

7 [S 1018]

8 Approved

9 Be it enacted by the General Assembly of Virginia:

10 1. That § 58.1-611.2 of the Code of Virginia is amended and reenacted as follows:

11 § 58.1-611.2. Limited exemption for certain school supplies, clothing, and footwear.

12 Beginning in 2015, and ending July 1, ~~2017~~ 2022, for a three-day period that begins each year on
13 the first Friday in August and ends at 11:59 p.m. on the following Sunday, the tax imposed by this
14 chapter or pursuant to the authority granted in § 58.1-605 or 58.1-606 shall not apply to certain (i)
15 school supplies, including, but not limited to, dictionaries, notebooks, pens, pencils, notebook paper, and
16 calculators, and (ii) clothing and footwear designed to be worn on or about the human body. The tax
17 exemption shall apply to each article of school supplies with a selling price of \$20 or less, and each
18 article of clothing or footwear with a selling price of \$100 or less. Any discount, coupon, or other credit
19 offered either by the retailer or by a vendor of the retailer to reduce the final price to the customer shall
20 be taken into account in determining the selling price for purposes of this exemption.

21 The Department shall develop guidelines that describe the items of merchandise that qualify for the
22 exemption and make such guidelines available, both electronically and in hard copy, no later than July
23 15 of each year.

24 2. That the second enactment of Chapters 176 and 817 of the Acts of Assembly of 2007, as
25 amended by Chapter 597 of the Acts of Assembly of 2012, is amended and reenacted as follows:

26 2. That the provisions of this act shall expire on July 1, ~~2017~~ 2022.

27 3. That the third enactment of Chapter 608 of the Acts of Assembly of 2007, as amended by
28 Chapter 597 of the Acts of Assembly of 2012, is amended and reenacted as follows:

29 3. That the provisions of this act shall expire on July 1, ~~2017~~ 2022.

ENROLLED

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